

Global Reporting Initiative (GRI) & Sustainability Accounting Standards Board (SASB) Content Index

Sustainability Report
July 2021 – June 2022

Singapore Exchange

Global Reporting Initiative (GRI) Content Index

GRI Reference	Disclosure Title	Reporting Requirements	Page Reference/Information
Organisational Profile			
102-1	Name of the organisation	Name of the organisation	Singapore Exchange Limited
102-2	Activities, brands, products, and services	Primary brands, products, and services	Business at a Glance (page 10); and Financial Highlights & Performance Review (pages 6-8).
102-3	Location of headquarters	Location of headquarters	Singapore
102-4	Location of operations	Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	7 countries: Singapore, People's Republic of China, Hong Kong, United Kingdom, Japan, India, United States of America
102-5	Ownership and legal form	Nature of ownership and legal form	Financials, Note 1 to the Financial Statements (page 167).
102-6	Markets served	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	Markets in Singapore, Beijing, Chicago, Hong Kong, London, Mumbai, New York, San Francisco, Shanghai, Tokyo.
102-7	Scale of the organisation	Report the scale of the organisation, including: <ul style="list-style-type: none"> a. Total number of employees; b. Total number of operations; c. Net sales (for private sector organisations); or net revenues (for public sector organisations); d. Total capitalisation broken down in terms of debt and equity (for private sector organisations); e. Quantity of products or services provided. 	Our International Network (pages 4 - 5); Business at a Glance (page 10); Financial Highlights & Performance Review (pages 6 - 8); Financial Performance Summary (page 9); Organisation (pages 18 - 19); and How We Create Value (pages 32 - 33)
102-8	Information on employees and other workers	The report shall include: <ul style="list-style-type: none"> a. Total number of employees by employment contract (permanent and temporary), by gender; b. Total number of employees by employment contract (permanent and temporary), by region; c. Total number of employees by employment type (full-time and part-time), by gender; d. Whether a significant portion of the organisation's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees; e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries); f. An explanation of how the data have been compiled, including any assumptions made. 	<p>The scope of the sustainability report only covers permanent, full-time employees. Temporary and part-time employees, as well as those employed overseas do not constitute a significant portion of SGX employees.</p> <p>Workers who are not employees of SGX also contribute to an insignificant portion of our activities.</p> <p>Employee data disclosed is as a description of the nature and scale of work at 30 June 2022.</p> <p>Organisation (pages 18 - 19); and Creating Sustainable Value, Employment Practices and Employee Development (pages 59 – 61)</p>
102-9	Supply chain	A description of the organisation's supply chain, including its main elements as they relate to the organisation's activities, primary brands, products, and services.	Our vendors include contractors for data centre facilities, office space providers, telecommunications

			providers and utilities to deliver a range of exchange-related services.
102-10	Significant changes to organisation and its supply chain	Significant changes to the organisation's size, structure, ownership, or supply chain, including: <ul style="list-style-type: none"> a. Changes in the location of, or changes in, operations, including facility openings, closings, and expansions; b. Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organisations); c. Changes in the location of suppliers, the structure of the supply chain, or relationships with suppliers, including selection and termination. 	No significant changes during FY2022.
102-11	Precautionary Principle or approach	Report whether and how the organisation applies the Precautionary Principle or approach.	Risk Management (pages 38 – 43); Creating Sustainable Value, Stewardship of the Financial Ecosystem (pages 70 – 72); and Corporate Governance Report, Risk Management and Internal Controls, Principle 9 (pages 102 – 104).
102-12	External initiatives	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	Creating Sustainable Value, FY2022 Highlights (pages 46 - 47); Creating Sustainable Value, Board Statement (pages 44 – 45); and Corporate Governance Report, Self-Regulatory Organisation Governance (pages 112 – 127).
102-13	Membership of associations	A list of the main memberships of industry or other associations, and national or international advocacy organisations.	Creating Sustainable Value, FY2022 Highlights (pages 46 - 47); and Creating Sustainable Value, Board Statement (pages 44 - 45).
Strategy			
102-14	Statement from senior decision-maker	A statement from the most senior decision-maker of the organisation (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organisation and its strategy for addressing sustainability.	Creating Sustainable Value, Board Statement (pages 44 - 45).
Ethics and Integrity			
102-16	Values, principles, standards, and norms of behaviour	A description of the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	Creating Sustainable Value, Transparent Capital Markets (page 68); and Corporate Governance Report (pages 86 – 113).
Governance			
102-18	Governance structure	Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Creating Sustainable Value, Board Statement (pages 44 - 45).
102-20	Executive-level responsibility for economic, environmental, and social topics	The appointment of an executive-level position/s with responsibilities for economic, environmental and social topics and whether the post holder reports to the highest governance body	Creating Sustainable Value, Board Statement (pages 44 - 45); Sustainability Governance at SGX Group (page 49).
Stakeholder Engagement			
102-40	List of stakeholder groups	A list of stakeholders engaged by the organisation.	Creating Sustainable Value, Stakeholder Engagement (pages 50 – 51).
102-41	Collective bargaining agreements	Percentage of total employees covered by collective bargaining agreements.	2% of workforce have chosen to participate in collective bargaining agreements.

102-42	Identifying and selecting stakeholders	The basis for identifying and selecting stakeholders with whom to engage.	Creating Sustainable Value, Stakeholder Engagement (pages 50 – 51).
102-43	Approach to stakeholder engagement	The organisation’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	Creating Sustainable Value, Stakeholder Engagement (pages 50 – 51); Corporate Governance Report, Shareholder Rights and Engagement, Principle 12 and Managing Stakeholder Relationships, Principle 13 (pages 112 - 113).
102-44	Key topics and concerns raised	Key topics and concerns that have been raised through stakeholder engagement, including: a. how the organisation has responded to those key topics and concerns, including through its reporting; a. b. the stakeholder groups that raised each of the key topics and concerns.	Creating Sustainable Value, Stakeholder Engagement (pages 50 – 51).
Reporting Practice			
102-45	Entities included in the consolidated financial statements	A list of all entities included in the organisation’s consolidated financial statements or equivalent documents, and whether any entity included in the organisation’s consolidated financial statements or equivalent documents is not covered by the report	Financials, notes to the Financial Statements 25 – 26: Investments in subsidiaries, and associated companies (pages 201 – 208); and Creating Sustainable Value, About the Report (page 45).
102-46	Defining report content and topic Boundaries	An explanation of the process for defining the report content and the topic Boundaries and an explanation of how the organisation has implemented the Reporting Principles for defining report content.	Creating Sustainable Value, About the Report (page 45).
102-47	List of material topics	A list of the material topics identified in the process for defining report content.	Creating Sustainable Value, Materiality Assessment (pages 52 – 54).
102-48	Restatements of information	The effect of any restatements of information given in previous reports, and the reasons for such restatements.	Scope 2 Emissions figures for FY20 and FY21 were restated due to improvements in Purchased Cooling calculation methodology. Creating Sustainable Value, About the Report (page 45); Carbon and Resource Management (pages 58 - 59).
102-49	Changes in reporting	Significant changes from previous reporting periods in the list of material topics and topic Boundaries.	No significant changes during FY2022.
102-50	Reporting period	Reporting period for the information provided.	1 July 2021 – 30 June 2022
102-51	Date of most recent report	If applicable, the date of the most recent previous report.	30 June 2021
102-52	Reporting cycle	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	The contact point for questions regarding the report or its contents.	sustainability@sgx.com
102-54	Claims of reporting in accordance with GRI Standards	The claim made by the organisation, if it has prepared a report in accordance with the GRI Standards, either: a. ‘This report has been prepared in accordance with the GRI Standards: Core option’; b. ‘This report has been prepared in accordance with the GRI Standards: Comprehensive option’.	Creating Sustainable Value, About the Report (page 45).
102-55	GRI Content Index	The GRI Content Index, which specifies each of the GRI Standards uses and lists all	GRI Content Index (sgxgroup.com/sustain

		disclosures included in the report, shall include: <ul style="list-style-type: none"> a. the number of the disclosure (for disclosures covered by the GRI Standards); b. the page number(s) or URL(s) where the information can be found, either within the report or in other published materials; c. if applicable, and where permitted, the reason(s) for omission when a required disclosure cannot be made. 	ability/our sustainability-reports)
102-56	External Assurance	A description of the organisation's policy and current practice with regard to seeking external assurance for the report. If the report has been externally assured: <ul style="list-style-type: none"> a. A reference to the external assurance report, statements, or opinions. If not included in the assurance report accompanying the sustainability report, a description of what has and what has not been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process; b. The relationship between the organisation and the assurance provider; c. Whether and how the highest governance body or senior executives are involved in seeking external assurance for the organisation's sustainability report. 	We have engaged Ernst & Young to perform an independent limited assurance our 2022 Sustainability Report GRI and SASB Standards disclosures. Creating Sustainable Value, Independent Limited Assurance Statement (pages 73 – 79).
Material Aspects			
103-1	Explanation of the material topic and its Boundary	Each material topic shall include: <ul style="list-style-type: none"> a. An explanation of why the topic is material. b. The Boundary for the material topic, which includes a description of: <ul style="list-style-type: none"> I. where the impacts occur; II. the organisation's involvement with the impacts. For example, whether the organisation has caused or contributed to the impacts, or is directly linked to the impacts through its business relationships. c. Any specific limitation regarding the topic Boundary. 	How topics are assessed to be material and the respective boundaries can be found: Creating Sustainable Value, Materiality Assessment (pages 52 - 54); and Creating Sustainable Value (pages 55 - 72). For economic performance, the impact and boundary can be found: How We Create Value (pages 32 - 33); and Identified Trends (pages 34 - 35).
103-2	The management approach and its components	Each material topic shall include: <ul style="list-style-type: none"> a. An explanation of how the organisation manages the topic. b. A statement of the purpose of the management approach. c. A description of the following, if the management approach includes that component: <ul style="list-style-type: none"> I. Policies; II. Commitments; III. Goals and targets; IV. Responsibilities; V. Resources; VI. Grievance mechanisms; VII. Specific actions, such as processes, projects, programs and initiatives. 	The approach to managing material topics can be found: Creating Sustainable Value (pages 55 - 72). For economic performance, the approach can be found: How We Create Value (pages 32 - 33); and Identified Trends (pages 34 - 35).

103-3	Evaluation of the management approach	Each material topic shall include: a. An explanation of how the organisation evaluates the management approach, including: I. the mechanisms for evaluating the effectiveness of the management approach; II. the results of the evaluation of the management approach; III. any related adjustments to the management approach.	Information on how SGX evaluates the management of material issues can be found: Creating Sustainable Value (pages 55 - 72). For economic performance, the evaluation of approach can be found: How We Create Value (pages 32 - 33); and Identified Trends (pages 34 - 35).
Leading in Governance and Transparency: Ethics and Compliance			
205-1	Operations assessed for risks related to corruption	The reporting organisation shall report the total number and percentage of operations assessed for risks related to corruption and significant risks related to corruption identified through the risk assessment	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); Creating Sustainable Value, Transparent Capital Markets (page 68); and Corporate Governance Report (pages 86 – 113).
205-2	Communication and training about anti-corruption policies and procedures	The report shall include: a. Total number and percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to, broken down by region; b. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region; c. Total number and percentage of business partners that the organisation's anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations; d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region; e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); Transparent Capital Markets (page 68); and Corporate Governance Report (pages 86 – 113).
205-3	Confirmed incidents of corruption and actions taken	Number and nature of confirmed incidents of corruption, including cases where employees are dismissed/disciplined, business contracts violated/terminated and public legal cases.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); Transparent Capital Markets (page 68); and Corporate Governance Report (pages 86 – 113).
207-1	Approach to tax	A description of organisational approach to tax, including tax strategy, governance body, approach to regulatory compliance and its relations to business and sustainable development strategies	Creating Sustainable Value, Ethics and Compliance (page 63).
207-2	Tax governance, control and risk	The report shall include:	Creating Sustainable Value, Ethics and Compliance (page 63).

	management	<p>a. A description of the tax governance and control framework, including:</p> <ol style="list-style-type: none"> I. the governance body or executive-level position within the organisation accountable for compliance with the tax strategy; II. how the approach to tax is embedded within the organisation; III. the approach to tax risks, including how risks are identified, managed, and monitored; IV. how compliance with the tax governance and control framework is evaluated. <p>b. A description of the mechanisms for reporting concerns about unethical or unlawful behaviour and the organisation's integrity in relation to tax.</p> <p>c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.</p>	
207-3	Stakeholder engagement and management of concerns related to tax	A description of the approach to stakeholder engagement and management of their concerns towards tax, including approach to engagement with authorities, approach to public policy advocacy and the process of collecting stakeholders' views.	Creating Sustainable Value, Ethics and Compliance (page 63).
207-4	Country-by-country reporting	All tax jurisdictions where the entities included in the organisation's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.	<p>Creating Sustainable Value, Ethics and Compliance (page 63)</p> <p>SGX currently does not disclose country-by-country tax data.</p>
419-1	Non-compliance with laws and regulations in the social and economic area	<p>The report shall include:</p> <ol style="list-style-type: none"> a. Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area; b. If the organisation has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient; c. The context against which significant fines and non-monetary sanctions were incurred. 	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); Ethics and Compliance (page 63).
Leading in Governance and Transparency: Transparent Capital Markets			
203-1	Infrastructure investments and services provided	Report the extent of development of significant infrastructure investments and services supported. This includes, the current or expected impacts on communities and local economies. The nature of these investments and services should also be disclosed (i.e. commercial, etc.)	How We Create Value (pages 32 – 33); Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); and Transparent Capital Markets (pages 68 - 69).
203-2	Significant indirect economic impacts	<p>The report shall include:</p> <ol style="list-style-type: none"> a. Examples of significant identified indirect economic impacts of the organisation, including positive and negative impacts; 	How We Create Value (pages 32 – 33); Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes

		b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas.	(pages 59 - 69); and Transparent Capital Markets (pages 68 - 69).
Leading in Governance and Transparency: Business Continuity			
102-15	Key impacts, risks and opportunities	A description of the impacts, risks and opportunities.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); Business Continuity (pages 65 - 67); Understanding Our Climate Risks (page 55). The disclosures in this section covers data and technology risks significant to SGX's operations.
Developing a Sustainable Ecosystem: Demonstrative Leadership in Carbon Emission Management			
302-1	Energy consumption within the organisation	The report shall include: a. Total fuel consumption within the organisation from non-renewable sources, in joules or multiples, and including fuel types used; b. Total fuel consumption within the organisation from renewable sources, in joules or multiples, and including fuel types used; c. In joules, watt-hours or multiples, the total for electricity, heating, cooling and steam consumption; d. In joules, watt-hours or multiples, the total electricity, heating, cooling and steam sold; e. Total energy consumption within the organisation, in joules or multiples; f. Standards, methodologies, assumptions, and/or calculation tools used; g. Source of the conversion factors used.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); and Carbon and Resource Management (page 58 - 59). Performance metrics
302-3	Energy intensity	The report shall include: a. Energy intensity ratio for the organisation; b. Organisation-specific metric (the denominator) chosen to calculate the ratio; c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all; d. Whether the ratio uses energy consumption within the organisation, outside of it, or both.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); and Creating Sustainable Value, Developing a sustainable ecosystem, Carbon and Resource Management (page 58 - 59). Performance metrics
305-1	Direct (Scope 1) GHG emissions	The report shall include: a. Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent; b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all; c. Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent; d. Base year for the calculation, if applicable; e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source;	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Creating Sustainable Value, Developing a sustainable ecosystem, Carbon and Resource Management (page 58 - 59). Performance metrics

		<ul style="list-style-type: none"> f. Consolidation approach for emissions; whether equity share, financial control, or operational control; g. Standards, methodologies, assumptions, and/or calculation tools used. 	
305-2	Energy indirect (Scope 2) GHG emissions	<p>The report shall include:</p> <ul style="list-style-type: none"> a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent; b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO₂ equivalent; c. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all; d. Base year for the calculation, if applicable; e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source; f. Consolidation approach for emissions; whether equity share, financial control, or operational control; g. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Carbon and Resource Management (pages 58 - 59).</p> <p>Performance metrics</p>
305-3	Other indirect (Scope 3) GHG emissions	<p>The report shall include:</p> <ul style="list-style-type: none"> a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent; b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all; c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent; d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation; e. Base year for the calculation, if applicable; f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source; g. Standards, methodologies, assumptions, and/or calculation tools used. 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Carbon and Resource Management (pages 58 - 59).</p> <p>Performance metrics</p>
305-4	GHG emissions intensity	<p>The report shall include:</p> <ul style="list-style-type: none"> a. GHG emissions intensity ratio; b. Organisation-specific metric (the denominator) chosen to calculate the ratio; c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3); d. Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all. 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Carbon and Resource Management (pages 58 - 59).</p> <p>Performance metrics</p>
305-5	Reduction of GHG emissions	<p>The report shall include:</p> <ul style="list-style-type: none"> a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent; b. Gases included in the calculation; whether CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all; 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Carbon and Resource Management (pages 58 - 59).</p>

		<ul style="list-style-type: none"> c. Base year or baseline, including the rationale for choosing it; d. Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3); e. Standards, methodologies, assumptions, and/or calculation tools used. 	Performance metrics
307-1	Non-compliance with environmental laws and regulations	<p>The report shall include:</p> <ul style="list-style-type: none"> a. Significant fines and non-monetary sanctions for non-compliance with environmental laws and/or regulations; b. If the organisation has not identified any non-compliance with environmental laws and/or regulations, a brief statement of this fact is sufficient. 	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Ethics and Compliance (page 63).
Developing a Sustainable Ecosystem: Stewardship of the Financial Ecosystem			
102-12	External initiatives	A list of externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes, or which it endorses	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Creating Sustainable Value, Developing a sustainable ecosystem, Stewardship of Financial Ecosystem (pages 70 - 72).
Engaging, Supporting and Developing our People: Employment Practices and Employee Development			
401-1	New employee hires and employee turnover	Report on total number and rate of new employee hires and turnover during the reporting period, by age group, gender and region.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Employment Practices and Employee Development (pages 59 – 61).
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>The report shall include:</p> <ul style="list-style-type: none"> a. Benefits which are standard for full-time employees of the organisation but are not provided. These include, as a minimum: <ul style="list-style-type: none"> I. life insurance; II. health care; III. disability and invalidity coverage; IV. parental leave; V. retirement provision; VI. stock ownership; VII. others. b. The definition used for 'significant locations of operation'. 	Part-time permanent employees are scoped out of the sustainability report. However, these employees enjoy similar benefits on either a full or pro-rated basis.
402-1	Minimum notice periods regarding operational changes	<p>Report on the minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them.</p> <p>For organisations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements.</p>	In the event of termination, a minimum notice period of one to three months needs to be fulfilled, depending on the employee's job grade. The minimum notice period for non-executives has been specified in the collective agreements.

403-1	Occupational health and safety management system	<p>The report shall include:</p> <ol style="list-style-type: none"> a. Employees and non-employees whose work and/or workplace is controlled by the organisation. b. A statement of whether an occupational health and safety management system has been implemented, including whether: <ol style="list-style-type: none"> I. the system has been implemented because of legal requirements and, if so, a list of the requirements; II. the system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines. c. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered. 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Employment Practices and Employee Development (pages 59 – 61).</p> <p>The disclosures in this section covers COVID-19-related workplace safety measures.</p>
404-2	Programs for upgrading employee skills and transition assistance programs	<p>The report shall include:</p> <ol style="list-style-type: none"> a. Type and scope of programs implemented, and assistance provided to upgrade employee skills; b. Transition assistance programs provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment. 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Employment Practices and Employee Development (pages 59 – 61).</p>
404-3	Percentage of employees receiving regular performance and career development reviews	<p>Percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period.</p>	<p>Creating Sustainable Value, Employment Practices and Employee Development (pages 59 – 61)</p>
Engaging, Supporting and Developing our People: Diversity and Inclusivity			
405-1	Diversity in governance bodies and employees	<p>The report shall include:</p> <ol style="list-style-type: none"> a. Percentage of individuals within the organisation’s governance bodies in each of the following diversity categories: <ol style="list-style-type: none"> I. Gender; II. Age group: under 30 years old, 30-50 years old, over 50 years old; III. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories: <ol style="list-style-type: none"> I. Gender; II. Age group: under 30 years old, 30-50 years old, over 50 years old; 	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); Employment Practices and Employee Development (pages 59 – 61); and Gender and Diversity (pages 61 – 62).</p> <p>Performance metrics</p>

		III. Other indicators of diversity where relevant (such as minority or vulnerable groups).	
405-2	Ratio of basic salary and remuneration of women to men	Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); Employment Practices and Employee Development (pages 59 – 61); and Gender and Diversity (pages 61 – 62). Performance metrics
406-1	Incidents of discrimination and corrective actions taken	The report shall include: a. Total number of incidents of discrimination during the reporting period. b. Status of the incidents and actions taken with reference to the following: I. Incident reviewed by the organisation; II. Remediation plans being implemented; III. Remediation plans that have been implemented, with results reviewed through routine internal management review processes; IV. Incident no longer subject to action	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); Employment Practices and Employee Development (pages 59 – 61); and Gender and Diversity (pages 61 – 62). Performance metrics
Building a Sustainable Business: Economic Performance			
201-1	Direct economic value generated and distributed	Report the direct economic value generated and distributed (EVG&D) on an accrual's basis including the basic components for the organisation's global operations.	Financials (pages 134 – 260).
		a. Direct economic value generated: revenues.	Financials, Statements of Comprehensive Income (pages 156 – 157).
		b. Economic value distributed.	Financials, Statements of Comprehensive Income (pages 156 – 157).
		c. Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed').	Financials (pages 134 – 260).
		Report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.	Financials, Note 40 of the Financial Statements, Segment information (pages 230 – 231).
201-2	Financial implications and other risks and opportunities due to climate change	Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure	Risk Management (pages 38 - 43); and Creating Sustainable Value, Understanding Our Climate Risks (page 55).
201-3	Defined benefit plan obligations and other retirement plans	If the plan's liabilities are met by the organisation's general resources, the estimated value of those liabilities. If a separate fund exists to pay the plan's pension liabilities: a. the extent to which the scheme's liabilities are estimated to be covered by	Central Provident Fund (CPF) contributions are duly made by SGX on behalf of Singaporean employees in accordance with the Singapore government's mandated requirement for all employers.

		<p>the assets that have been set aside to meet them;</p> <p>b. the basis on which that estimate has been arrived at;</p> <p>c. when that estimate was made.</p> <p>If a fund set up to pay the plan's pension liabilities is not fully covered, explain the strategy, if any, adopted by the employer to work towards full coverage, and the timescale, if any, by which the employer hopes to achieve full coverage.</p> <p>Percentage of salary contributed by employee or employer.</p> <p>Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact</p>	
201-4	Financial assistance received from government	The total monetary value of financial assistance received by the organisation from any government during the reporting period. The information above by country. The organisation shall also disclose whether, and the extent to which, any government is present in the shareholding structure.	Financials, Note 5 to the Financial Statements: Staff (page 182); and Note 10 to the Financial Statements: Operating profit (page 183).
Building a Sustainable Business: Sustainability Products and Services			
201-1	Direct economic value generated and distributed	Report the direct economic value generated and distributed (EVG&D) on an accrual's basis including the basic components for the organisation's global operations.	<p>Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 - 69); and Creating Sustainable Value, Building a Sustainable Business, Sustainability Products and Services (pages 64 - 65).</p> <p>As SGX's suite of sustainability products and services is rapidly evolving, we will consider disclosing direct economic value in due course.</p>
		a. Direct economic value generated: revenues.	
		b. Economic value distributed.	
		c. Economic value retained (calculated as 'Direct economic value generated' less 'Economic value distributed').	
Report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.			

Sustainability Accounting Standards Board (SASB) Content Index

SASB Topic	Code	Accounting Metrics	Reference
Sustainability Disclosure Topics and Accounting Metrics			
Promoting transparent & efficient capital markets	FN-EX-410a.1	(1) Number and (2) average duration of (a) halts related to public release of information and (b) pauses related to volatility.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Transparent Capital Markets (page 68 - 69).
	FN-EX-410a.2	Percentage of trades generated from automated trading systems.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Transparent Capital Markets (page 68 - 69).
	FN-EX-410a.3	Description of alert policy regarding timing and nature of public release of information.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Transparent Capital Markets (page 68 - 69).
	FN-EX-410a.4	Description of policy to encourage or require listed companies to publicly disclose environmental, social, and governance (ESG) Information.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); Transparent Capital Markets (page 68 - 69); and Stewardship of the Financial Ecosystem (pages 70 – 72).
Managing conflicts of interest	FN-EX-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.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Ethics and Compliance (page 63).
	FN-EX-510a.2	Discussion of processes for identifying and assessing conflicts of interest.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Ethics and Compliance (page 63).
Managing business continuity & technology risks	FN-EX-550a.1	(1) Number of significant market disruptions and (2) duration of downtime.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Transparent Capital Markets (page 68 - 69).
	FN-EX-550a.2	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Business Continuity (pages 65 - 67).
	FN-EX-550a.3	Description of efforts to prevent technology errors, security breaches, and market disruptions.	Creating Sustainable Value, Summary of FY2022 Performance & FY2023 Targets for Material Themes (pages 59 – 69); and Business Continuity (pages 65 - 67).
Activity Metrics			
Average daily number of trades executed, by product or asset class	FN-EX-000.A	Average daily number of trades executed, by product or asset class.	Performance metrics

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