

Sustainability Accounting Standards Board Index

The following SASB standards are included in the index: Commercial Banks and Consumer Finance.

SASB Topic	Code	Accounting metric	Response	Omissions
Customer Privacy	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	FN-CF-220a.1	Page 50 in the 2021-22 FCC ESG Report and page 100 in the 2021-22 FCC Annual Report at fcc.ca/AnnualReport	
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	FN-CB-230a.1 FN-CF-230a.1	Pages 50-51 in the 2021-22 FCC ESG Report	
	Description of approach to identifying and addressing data security risks	FN-CB-230a.2 FN-CF-230a.3	Pages 49-51 in the 2021-22 FCC ESG Report	
Financial Inclusion & Capacity Building	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community development	FN-CB-240a.1	Pages 8 and 35 in the 2021-22 FCC Annual Report at fcc.ca/AnnualReport	Information on number of loans is a future consideration.
	(1) Number and (2) amount of past due and nonaccrual loans qualified to programs designed to promote small business and community development	FN-CB-240a.2	Pages 39-41 in the 2021-22 FCC Annual Report at fcc.ca/AnnualReport	Information on past due (credit-impaired loans and credit losses) is a future consideration.
	Number of participants in financial literacy initiatives for unbanked, underbanked or underserved customers	FN-CB-240a.4	Page 30 in the 2021-22 FCC Annual Report at fcc.ca/AnnualReport	Information on unbanked (under-represented) is a future consideration.
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice or other related financial industry laws or regulations	FN-CB-510a.1	Pages 39-41 and 100 in the 2021-22 FCC Annual Report at fcc.ca/AnnualReport	
	Description of whistleblower policies and procedures	FN-CB-510a.2	Pages 48-49 in the 2021-22 FCC ESG Report	
Systemic Risk Management	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	Pages 43, 50-54 in the 2021-22 FCC ESG Report and in the 2021-22 Climate-Related Disclosures at fcc.ca/ESGReports	Information on areas where stress-testing is used is a future consideration.