## **Sustainability Accounting Standards Board (SASB) Index**

Our <u>2023 Sustainability Report</u> was informed by Sustainability Accounting Standards Board (SASB). The following index outlines our SASB disclosures most closely aligned to our businesses mix: Insurance and Asset Management & Custody Activities. In addition to our Sustainability Report, SASB disclosures can be found in our Annual Report, Management Information Circular, and Manulife Investment Management Stewardship Report.

AR 2023 Annual Report

MIC 2024 Management Information Circular

**SR** 2023 Manulife Investment Management

Stewardship Report

Торіс	SASB Standards	Indicator	Disclosures	
Industry: Insurance				
Transparent Information & Fair Advice for Customers	FN-IN-270a.4	Description of approach to informing customers about products	Sustainability Report page 92	
Incorporation of Environmental, Social, and Governance Factors in Investment Management	FN-IN-410a.1	Total invested assets by industry and asset class	Sustainability Report pages 24-26; AR	
	FN-IN-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment management processes and strategies	Sustainability Report pages 17-26, 31-37	
Policies Designed to Incentivize Responsible Behavior	FN-IN-410b.2	Discussion of products and/or product features that incentivize health, safety, and/or environmentally responsible actions and/or behaviours	Sustainability Report pages 58-60, 77-78	
Systemic Risk Management	FN-IN-550a.3	Description of approach to managing capital and liquidity-related risks associated with systemic non-insurance activities	AR pages 50-84; Sustainability Report pages 38-48	
Industry: Asset Management & Custody Activities				
Transparent Information & Fair Advice for Customers	FN-AC-270a.3	Description of approach to informing customers about products and services	Sustainability Report pages 33-37, 92	
Employee Diversity & Inclusion	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	Sustainability Report pages 61-64, 97-100	

## **|||** Manulife

Торіс	SASB Standards	Indicator	Disclosures
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	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	Sustainability Report pages 16, 95
	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	Sustainability Report pages 17-26, 28-37; SR
	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	Sustainability Report pages 23, 36; MIC; SR
Business Ethics	FN-AC-510a.2	Description of whistleblower policies and procedures	Sustainability Report page 85; Manulife Code of Business Conduct and Ethics