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Sustainability Accounting Standards Board (SASB) Index

Our 2024 Sustainability Report was informed by Sustainability Accounting Standard Board's (SASB) Standards, now the responsibility of the IFRS Foundation's International Sustainability Standards Board (ISSB). The following index outlines our SASB disclosures most closely aligned to our businesses: Insurance and Asset Management & Custody Activities. In addition to our Sustainability Report, SASB disclosures can be found in our Annual Report and Management Information Circular.

AR 2024 Annual Report

MIC 2025 Management Information Circular

Topic	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 83
Incorporation of Environmental, Social, and Governance Factors in Investment Management	FN-IN-410a.1	Total invested assets by industry and asset class	Sustainability Report page 22; 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 18-22, 25, 30-35; Manulife Investment Management Sustainability Report pages 26-46
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 50-51, 67-69
Physical Risk Exposure	FN-IN-450a.3	Description of approach to incorporation of environmental risks into (1) the underwriting process for individual contracts and (2) the management of firm-level risks and capital adequacy	Sustainability Report page 37; Climate Action Implementation Plan Report pages 20-29
Systemic Risk Management	FN-IN-550a.3	Description of approach to managing capital and liquidity-related risks associated with systemic non-insurance activities	Sustainability Report pages 28-38; AR pages 45-83

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Topic	SASB Standards	Indicator	Disclosures
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 page 83;
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 88-90
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 22, 86
	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 18-22, 25, 30-35; Manulife Investment Management Sustainability Report pages 26-46
	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	Sustainability Report pages 18-21; MIC pages 8-12, 129-130; Manulife Investment Management Sustainability Report pages 49-56, 72-73
Business Ethics	FN-AC-510a.2	Description of whistleblower policies and procedures	Sustainability Report pages 70- 72, 76-77; Code of Conduct and Business Ethics

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