

2024 SASB reference table

Topic	SASB metric	Disclosure code	2024 disclosure
Customer Privacy	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	FN-CF-220a.2	2024 Desjardins Group Annual Report <ul style="list-style-type: none">Legal and regulatory risk (page 92)
Data Security	Description of approach to identifying and addressing data security risks	FN-CB-230a.2 FN-CF-230a.3	2024 Desjardins Group Annual Report <ul style="list-style-type: none">Main risks and emerging risks (page 52)Risk management governance (pages 59 to 61)Risk Management Commission (page 267) 2024 Social and Cooperative Responsibility Report <ul style="list-style-type: none">5.4 Personal information protection and cybersecurity (pages 73 to 75)5.5 Business ethics (pages 76 and 77) Security is everyone's responsibility! report
Financial Inclusion & Capacity Building	(1) Number and (2) amount of loans outstanding that qualify for programmes designed to promote small business and community development	FN-CB-240a.1	2024 Social and Cooperative Responsibility Report <ul style="list-style-type: none">2.1 Financial inclusion and accessibility (pages 15 to 19)
	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	FN-CB-240a.4	2024 Social and Cooperative Responsibility Report <ul style="list-style-type: none">2.1 Financial inclusion and accessibility (pages 15 to 19)2.2 Financial empowerment (pages 20 to 22)
Transparent Information & Fair Advice for Customers	Description of approach to informing customers about products and services	FN-IN-270a.4	2024 Principles for Sustainable Insurance report <ul style="list-style-type: none">Principle 1 (pages 2 and 3)Principle 2 (pages 4 to 16)
Employee Diversity & Inclusion	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) professionals, and (d) all other employees	FN-AC-330a.1 FN-IB-330a.1	2024 Social and Cooperative Responsibility Report <ul style="list-style-type: none">4.7 Equity, diversity and inclusion (pages 56 to 59) and Appendixes (page 82)

Topic	SASB metric	Disclosure code	2024 disclosure
Incorporation of ESG Factors in Activities	Amount of assets under management, by asset class, that employ (1) integration of ESG issues, (2) sustainability themed investing, and (3) screening	FN-AC-410a.1	2024 Social and Cooperative Responsibility Report <ul style="list-style-type: none"> 2.1 Financial inclusion and accessibility (pages 15 to 19)
	Description of approach to incorporation of ESG factors in investment or wealth management processes and strategies	FN-AC-410a.2	2024 Social and Cooperative Responsibility Report Responsible Investment Activity Report – DGAM 2024 Annual Report on Responsible Investment Responsible Investment Policy
	Description of proxy voting and investee engagement policies and procedures	FN-AC-410a.3	2024 Social and Cooperative Responsibility Report Responsible Investment Activity Report – DGAM 2024 Annual Report on Responsible Investment Responsible Investment Policy Policy on the Exercise of Proxy Voting Rights
	Description of approach to incorporation of ESG factors in credit analysis	FN-CB-410a.2	2024 Principles for Sustainable Insurance report
	Description of approach to incorporation of ESG factors in investment management processes and strategies	FN-IN-410a.2	2024 Social and Cooperative Responsibility Report Responsible Investment Activity Report – DGAM 2024 Annual Report on Responsible Investment Responsible Investment Policy
	Description of approach to incorporation of ESG factors in investment banking and brokerage activities	FN-IB-410a.3	2024 Principles for Responsible Banking report
Financed Emissions	Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2, and (3) Scope 3	FN-AC-410b.1 FN-CB-410b.1 FN-IN-410c.1	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Total amount of assets under management (AUM) included in the financed emissions disclosure	FN-AC-410b.2	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Percentage of total assets under management (AUM) included in the financed emissions calculation	FN-AC-410b.3	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Gross exposure for each industry by asset class	FN-CB-410b.2	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Percentage of gross exposure included in the financed emissions calculation	FN-CB-410b.3	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Total amount of assets under management (AUM) included in the financed emissions disclosure	FN-AC-410b.2	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Gross exposure for each industry by asset class	FN-IN-410c.2	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Percentage of gross exposure included in the financed emissions calculation	FN-IN-410c.3	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Percentage of total assets under management (AUM) included in the financed emissions calculation	FN-AC-410b.3	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Metrics and targets (pages 36 to 47)
	Description of methodology used to calculate financed emissions	FN-CB-410b.4 FN-AC-410b.4 FN-IN-410c.4	2024 Climate Action at Desjardins report <ul style="list-style-type: none"> Appendixes (pages 48 to 59)

Topic	SASB metric	Disclosure code	2024 disclosure
Business Ethics	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	FN-AC-510a.1 FN-CB-510a.1 FN-IB-510a.1	2024 Desjardins Group Annual Report <ul style="list-style-type: none"> Provisions and contingent liabilities (page 99) Note 28 – Commitments, guarantees and contingent liabilities – Litigation (page 225)
	Description of whistleblower policies and procedures	FN-AC-510a.2 FN-CB-510a.2 FN-IB-510a.2	Desjardins Code of Professional Conduct <ul style="list-style-type: none"> Reporting (page 9)
Systemic Risk Management	Global Systemically Important Bank (G-SIB) score, by category; include a description of whether the score is calculated by Desjardins or obtained from a regulatory authority and whether Desjardins is required to report the underlying data to the regulators	FN-CB-550a.1 FN-IB-550a.1	2024 Desjardins Group Annual Report <ul style="list-style-type: none"> Note 25 – Capital management (pages 219 and 220) Table 19 – Summary of ratios regulated by the AMF under Basel III (page 45)
	Description of approach to incorporation of liquidity risk management programs into portfolio strategy and redemption risk management	FN-CB-550a.2 FN-IB-550a.2	2024 Desjardins Group Annual Report <ul style="list-style-type: none"> Liquidity risk (pages 79 to 86) Integrated risk management framework (pages 55 to 61)