

Indices

Sustainability Accounting Standard: Asset Management & Custody Activities

Topic	Metric	Relevant Section and/or Response
Transparent Information & Fair Advice for Customers	(1) Number and (2) percentage of licensed employees and identified decision-makers with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	Governance > Business Ethics & Professional Integrity
	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product-related information to new and returning customers	Governance > Business Ethics & Professional Integrity
	Description of approach to informing customers about products and services	Governance > Business Ethics & Professional Integrity
Employee Diversity & Inclusion	Percentage of gender for all employees	People & Culture > Our People
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	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	Risk Management > Policies and Processes
	Description of approach to incorporation of environmental, social and governance (ESG) factors in investment or wealth management processes and strategies	Risk Management > Policies and Processes
	Description of proxy voting and investee engagement policies and procedures	Investment Stewardship > Engagement, Stewardship and Proxy Voting

Topic	Metric	Relevant Section and/or Response
Financed Emissions	Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2 and (3) Scope 3	Metrics & Targets > Investment-level metrics
	Percentage of total assets under management (AUM) included in the financed emissions calculation	Metrics & Targets > Investment-level metrics
	Description of the methodology used to calculate financed emissions	Appendix A
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, antitrust, anticompetitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	Governance > Business Ethics & Professional Integrity
	Description of whistleblower policies and procedures	Governance > Business Ethics & Professional Integrity

Indices (cont’d)

TCFD, IFRS S1, IFRS S2

We take reference from IFRS S1 (General Requirements for Disclosure of Sustainability-related Financial Information) and IFRS S2 (Climate-related Disclosures).

IFRS S1	IFRS S2	Relevant Section and/or Response
Governance		
IFRS S1-27(a). The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of sustainability-related risks and opportunities	IFRS S2-6(a). The governance body(s) (which can include a board, committee or equivalent body charged with governance) or individual(s) responsible for oversight of climate-related risks and opportunities	Governance > Governance of Sustainability and Climate Risk
IFRS S1-27(b). Management’s role in the governance processes, controls and procedures used to monitor, manage and oversee sustainability-related risks and opportunities	IFRS S2-6(b). Management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities	Governance > Governance of Sustainability and Climate Risk
Strategy		
IFRS S1-30(a). Describe sustainability-related risks and opportunities that could reasonably be expected to affect the entity’s prospects	IFRS S2-10(a). Describe climate-related risks and opportunities that could reasonably be expected to affect the entity’s prospects	Responsible Investing > Strategy
	IFRS S2-10(b). Explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk	Responsible Investing > Strategy

IFRS S1	IFRS S2	Relevant Section and/or Response
IFRS S1-30(b). Specify the time horizons—short, medium or long term—over which the effects of each of those sustainability-related risks and opportunities could reasonably be expected to occur	IFRS S2-10(c). Specify, for each climate-related risk and opportunity the entity has identified, over which time horizons—short, medium or long term—the effects of each climate-related risk and opportunity could reasonably be expected to occur	Responsible Investing > Strategy
IFRS S1-30(c). Explain how the entity defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the entity for strategic decision-making	IFRS S2-10(d). Explain how the entity defines ‘short term’, ‘medium term’ and ‘long term’ and how these definitions are linked to the planning horizons used by the entity for strategic decision making	Responsible Investing > Strategy
IFRS S1-32(a). A description of the current and anticipated effects of sustainability-related risks and opportunities on the entity’s business model and value chain	IFRS S2-13(a). A description of the current and anticipated effects of climate-related risks and opportunities on the entity’s business model and value chain	Responsible Investing > Strategy
IFRS S1-32(b). A description of where in the entity’s business model and value chain sustainability-related risks and opportunities are concentrated	IFRS S2-13(b). A description of where in the entity’s business model and value chain climate-related risks and opportunities are concentrated	Responsible Investing > Strategy
IFRS S1-33(a). How the entity has responded to, and plans to respond to, sustainability-related risks and opportunities in its strategy and decision-making	IFRS S2-14(a). Information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making	Responsible Investing > Strategy
IFRS S1-33(b). The progress against plans the entity has disclosed in previous reporting periods	IFRS S2-14(c). Quantitative and qualitative information about the progress of plans disclosed in previous reporting periods in accordance with paragraph 14(a)	Not Applicable
IFRS S1-33(c). Trade-offs between sustainability-related risks and opportunities that the entity considered		Responsible Investing > Portfolio-Level Monitoring

IFRS S1	IFRS S2	Relevant Section and/or Response
	IFRS S2-14(b). Information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a)	Governance > Governance of Sustainability and Climate Risk
IFRS S1-35(a). How sustainability-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period	IFRS S2-16(a). How climate-related risks and opportunities have affected its financial position, financial performance and cash flows for the reporting period	Responsible Investing > Strategy
IFRS S1-35(b). The sustainability-related risks and opportunities identified in paragraph 35(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements	IFRS S2-16(b). The climate-related risks and opportunities identified in paragraph 16(a) for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements	Not Applicable
IFRS S1-35(c/d). How the entity expects its financial position, financial performance and cash flows to change over the short, medium and long term, given its strategy to manage sustainability-related risks and opportunities	IFRS S2-16(c/d). How the entity expects its financial position, financial performance and cash flows to change over the short, medium and long term, given its strategy to manage climate-related risks and opportunities	Responsible Investing > Strategy
	IFRS S2-22(a)(i). The implications, if any, of the entity's assessment for its strategy and business model, including how the entity would need to respond to the effects identified in the climate-related scenario analysis	Responsible Investing > Strategy

IFRS S1	IFRS S2	Relevant Section and/or Response
	IFRS S2-22(a)(ii). The significant areas of uncertainty considered in the entity's assessment of its climate resilience	SeaTown measures carbon price earnings sensitivity under 4 carbon price scenarios: US\$25, US\$50, US\$75, and US\$100 per tCO ₂ e. We acknowledge that carbon pricing will evolve and our assumptions should regularly be revisited.
IFRS S1-41. Information that enables users of general purpose financial reports to understand its capacity to adjust to the uncertainties arising from sustainability-related risks	IFRS S2-22(a)(iii). The entity's capacity to adjust or adapt its strategy and business model to climate change over the short, medium and long term	Responsible Investing > Strategy
	IFRS S2-22(b)(i). How and when the climate-related scenario analysis was carried out, including information about the inputs the entity used	Responsible Investing > Strategy
	IFRS S2-22(b)(ii). The key assumptions the entity made in the analysis	Responsible Investing > Strategy
	IFRS S2-22(b)(iii). The reporting period in which the climate-related scenario analysis was carried out	1st January 2025 - 31st December 2025
Risk Management		
IFRS S1-44(a)(i). The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	IFRS S2-25(a)(i). The inputs and parameters the entity uses (for example, information about data sources and the scope of operations covered in the processes)	Appendix A and Appendix B
IFRS S1-44(a)(ii). Whether and how the entity uses scenario analysis to inform its identification of sustainability-related risks	IFRS S2-25(a)(ii). Whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related risks	Responsible Investing > Strategy

IFRS S1	IFRS S2	Relevant Section and/or Response
IFRS S1-44(a)(iii). How the entity assesses the nature, likelihood and magnitude of the effects of those risks	IFRS S2-25(a)(iii). How the entity assesses the nature, likelihood and magnitude of the effects of those risks	Risk Management > Policies and Processes
IFRS S1-44(a)(iv). Whether and how the entity prioritises sustainability-related risks relative to other types of risk	IFRS S2-25(a)(iv). Whether and how the entity prioritises climate-related risks relative to other types of risk	We consider climate and sustainability-related risks alongside other key risks as part of our firmwide risk management process
IFRS S1-44(a)(v). How the entity monitors sustainability-related risks	IFRS S2-25(a)(v). How the entity monitors climate-related risks	Risk Management > Policies and Processes
IFRS S1-44(a)(vi). Whether and how the entity has changed the processes it uses compared with the previous reporting period	IFRS S2-25(a)(vi). Whether and how the entity has changed the processes it uses compared with the previous reporting period	Not Applicable
IFRS S1-44(b). The processes the entity uses to identify, assess, prioritise and monitor sustainability-related opportunities	IFRS S2-25(b). The processes the entity uses to identify, assess, prioritise and monitor climate-related opportunities, including information about whether and how the entity uses climate-related scenario analysis to inform its identification of climate-related opportunities	Responsible Investing > Strategy
IFRS S1-44(c). The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring sustainability-related risks and opportunities are integrated into and inform the entity's overall risk management process	IFRS S2-25(c). The extent to which, and how, the processes for identifying, assessing, prioritising and monitoring climate-related risks and opportunities are integrated into and inform the entity's overall risk management process	Risk Management > Policies and Processes

IFRS S1	IFRS S2	Relevant Section and/or Response
Metrics and Targets		
	IFRS S2-29 (a)(i). Disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO2 equivalent, classified as Scope 1 greenhouse gas emissions, Scope 2 greenhouse gas emissions, and Scope 3 greenhouse gas emissions	Metrics & Targets > Investment-level metrics
	IFRS S2-29 (a)(ii). Disclose the approach it uses to measure its greenhouse gas emissions including: the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions; the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes	Appendix A and B
	IFRS S2-29a(vi)(1). The categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)	Appendix B
	IFRS S2-29a(vi)(2). Additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (financed emissions), if the entity's activities include asset management, commercial banking or insurance	Appendix A

IFRS S1	IFRS S2	Relevant Section and/or Response
	IFRS S2-29b. Climate-related transition risks - the amount and percentage of assets or business activities vulnerable to climate-related transition risks	Responsible Investing > Strategy
	IFRS S2-29c. Climate-related physical risks - the amount and percentage of assets or business activities vulnerable to climate-related physical risks	Responsible Investing > Strategy
	IFRS S2-29d. Climate-related opportunities - the amount and percentage of assets or business activities aligned with climate-related opportunities	Responsible Investing > Strategy
	IFRS S2-29e. Capital deployment - the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities	Responsible Investing > Strategy
	IFRS S2-29f(i). An explanation of whether and how the entity is applying a carbon price in decision-making	Metrics and Targets > Corporate-level metrics
	IFRS S2-29f(ii). The price for each metric tonne of greenhouse gas emissions the entity uses to assess the costs of its greenhouse gas emissions	Metrics and Targets > Corporate-level metrics
	IFRS S2-29g(i). A description of whether and how climate-related considerations are factored into executive remuneration	Not Applicable
	IFRS S2-29g(ii). The percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations	Not Applicable

IFRS S1	IFRS S2	Relevant Section and/or Response
IFRS S1-51. An entity shall disclose information about the targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation	IFRS S2-33. An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law or regulation, including any greenhouse gas emissions targets	Metrics and Targets > Corporate-level metrics