



Independent Assurance of selected sustainability indicators in S&P Global's Impact Report 2024

S&P Global

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Basis of Report

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Independent Assurance of selected sustainability indicators in S&P Global's Impact Report 2024

The Nature of the Assurance

This is a report by SLR Consulting ("SLR") for the Management of S&P Global.

SLR has undertaken limited assurance of selected sustainability indicators listed in the Appendix, including Scope 1, Scope 2 and Scope 3 GHG emissions, Nature and Biodiversity, and Social and Governance indicators.

The data has been assured against the following standards:

- Scope 1, Scope 2 and Scope 3 GHG indicators against the WRI / WBCSD Greenhouse Gas (GHG) Protocol (2015 revised edition), the GHG Protocol Corporate Value Chain (Scope 3) Standard, and the appropriate GHG conversion factors for company reporting as published by the UK Department for Energy Security & Net Zero (DESNZ) and the International Energy Agency (IEA).
- All other sustainability indicators have been assured against the GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability.

Unless otherwise indicated, the organisational boundary of the assurance is as set out in the *About This Report* section of S&P Global's Impact Report 2024.

The assurance covers the period from 1st January 2024 to 31st December 2024. S&P Global is entirely and solely responsible for the production and publication of the data assured, and SLR for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, Assurance Engagements on Greenhouse Gas Statements).

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

SLR has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000 (2020) Requirement 3a and 3b.



Assurance work performed

The assurance work was commissioned in November 2024 and was completed on 21st May 2025. Detailed records were kept of meetings and correspondence relating to the assurance. A team of seven, led by a Director, undertook the assurance and commentary process.

The assurance engagement was undertaken to a **limited** level and involved the following activities.

With regard to the indicators assured:

- Management interviews with data owners from each indicator category, covering material aspects of the calculations and data management systems, logged in a tracker with comprehensive notes. Additional communication as required with relevant data owners to resolve any outstanding queries, was retained in a query log;
- A review of year-on-year performance trends to identify any significant changes and investigate the reasons behind these trends with the corresponding data owners;
- Spot-checks on underlying data sources and substantiating evidence to support this year's reporting to assess the robustness of monitoring and reporting systems; checked organisational and subsidiary scope;
- A review of GHG calculations and emission factors for accuracy and consistency with best practice guidelines;
- A review of indicator definitions and calculation methodologies to ensure consistency and clarity against good practice reporting guidelines, including the GRI Reporting Principles
- A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting;
- A review of the documented indicator totals covered during the assurance process against the publicly reported figures.



Independence

SLR is a specialist management consultancy, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assurer of sustainability disclosures and data.

SLR has worked with S&P Global to provide third-party assurance of sustainability data since 2011. During the 2024 reporting period, our work with S&P Global focused solely on data assurance. In addition to the activities covered by this statement, B4SI, part of SLR Consulting, contributed expertise to the assurance of the social data following S&P Global becoming part of the B4SI Network in 2024.

SLR has not been involved in the development or management processes of any data included within the assurance. The individuals working on the assurance of the 2024 indicators fully met all independence requirements as stipulated by SLR's assurance protocol.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the selected sustainability indicators listed in the Appendix of this statement are not prepared, in all material respects, in accordance with:

- the WRI / WBCSD Greenhouse Gas (GHG) Protocol (2015 revised edition), the GHG Protocol Corporate Value Chain (Scope 3) Standard, the appropriate GHG conversion factors for company reporting as published by UK Department for Energy Security & Net Zero (DESNZ), the International Energy Agency (IEA), for Scope 1, Scope 2 and Scope 3 GHG emissions indicators,
- and the GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability, for all other sustainability indicators.

SLR Consulting Limited

London

21st May 2025



APPENDIX 1

Consolidated Data Tables¹

About S&P Global	Unit	Quantity
Countries with S&P Global presence	Countries	43
Global employees	Employees	42,000

Responsible Business Conduct	Unit	Quantity
COBE training completion rate	%	100

Policy Influence and Transparent Engagement	Unit	Quantity
Company expenses related to federal lobbying	USD \$K	1,440
Company contribution to trade associations or tax-exempt groups (e.g. think tanks)	USD \$K	770
PAC contribution to candidate campaign committees	USD \$K	109

Responsible Sourcing and Supply Chain Management	Unit	Quantity
Percentage of spend with U.S. minority and diverse suppliers	%	7.1

Community and Economic Impact	Unit	Quantity
S&P Global corporate contributions and In-Kind donations	USD \$M	2.2
S&P Global Foundation giving	USD \$M	11.9
Matched employee contributions	USD \$M	5.8
Total community investment	USD \$M	14.1
Total charitable giving	USD \$M	15.2
S&P Global Foundation Giving - Grants	USD \$M	4.6
S&P Global Foundation giving - Employee Programs	USD \$M	7.3
Number of Foundation Nonprofit partners	Partners	70
Giving footprint by countries	Countries	35
Matching Gift participants	Participants	2,762
Nonprofits supported with Matching Gifts	Nonprofits	3,894
Total number of volunteers	Employees	9,176
Number of countries	Countries	36
Total volunteer hours	Hours	69,936
Number of cities globally	Cities	90
Number of nonprofits supported through volunteerism	Nonprofits	740
Volunteer events	Events	898

¹ Order of metrics in this appendix appears by each category as it appears in the Impact Report's consolidated data tables, whereupon it follows the order each metric appears in the body of the impact report itself.



Global Gender Representation % - 2024	Female	Male
Global	38.9	61.1
Senior management	36.1	63.9
Junior management	33.3	66.7
Management	32.3	67.7
Revenue-generating functions	41.2	58.8
STEM Roles	33.7	66.3

U.S. Ethnicity % - 2024	Female	Male	Total
White	37.4	62.6	52.1
Asian	41.2	58.7	20.1
Hispanic/Latinx	42	58	6.0
Black	47.2	52.8	6.0
Two or more races	39.8	60.2	2.3
Native American or Alaskan Native	28	72	0.3
Other	50	50	0.1
Not specified	33.8	66.2	13.2

Culture and Engagement	Unit	Quantity
Global Age Groups: greater than 50	%	9.1
Global Age Groups: greater than 50	Employees	3,894
Global Age Groups: less than 30	%	28.6
Global Age Groups: less than 30	Employees	12,210
Global Age Groups: 30-50	%	62.3
Global Age Groups: 30-50	Employees	26,605
Global Employees - LatAm	%	2.2
Global Employees - LatAm	Employees	973
Global Employees - EMEA	%	14.3
Global Employees - EMEA	Employees	6,185
Global Employees - North America	%	26.1
Global Employees - North America	Employees	11,320
Global Employees - APAC	%	57.4
Global Employees - APAC	Employees	24,898
Mean gender pay gap	%	14
Mean gender bonus gap	%	38
Ratio of basic salary and remuneration of women to men	%	83
I would recommend S&P Global as a great place to work	%	89
I am proud to work for S&P Global	%	89
My work gives me a feeling of personal accomplishment	%	79



Culture and Engagement Continued	Unit	Quantity
I would like to be working with S&P Global one year from now	%	83
VIBE employee engagement	%	85

Employees by Country	Unit	Quantity
Argentina	Employees	280
Australia	Employees	254
Austria	Employees	6
Barbados	Employees	2
Belgium	Employees	8
Brazil	Employees	248
Canada	Employees	1,322
China	Employees	551
Colombia	Employees	49
Denmark	Employees	6
France	Employees	324
Germany	Employees	418
Hong Kong	Employees	292
India	Employees	19,211
Indonesia	Employees	5
Ireland	Employees	86
Israel	Employees	78
Italy	Employees	94
Japan	Employees	323
Kazakhstan	Employees	7
Korea, Republic of	Employees	70
Luxembourg	Employees	1
Malaysia	Employees	781
Mexico	Employees	394
Netherlands	Employees	112
Norway	Employees	18
Pakistan	Employees	1,487
Philippines	Employees	1,244
Poland	Employees	511
Qatar	Employees	3
Romania	Employees	123
Saudi Arabia	Employees	13
Singapore	Employees	657
South Africa	Employees	196
Spain	Employees	152



Employees by Country Continued	Unit	Quantity
Sweden	Employees	282
Switzerland	Employees	119
Taiwan	Employees	7
Thailand	Employees	16
United Arab Emirates	Employees	210
United Kingdom	Employees	3,418
United States of America	Employees	9,998

Employee Health, Safety and Wellbeing	Unit	Quantity
Fatalities	Fatalities	0
Major injuries and work-related illnesses	Illnesses	1
All other injuries and work-related illnesses	Illnesses	7
Total Recordable Incident Rate (TRIR)	TRIR	0
Accident severity rate	Rate	0
Occupational disease rate	Rate	0
Minimum days of Paid Time Off (PTO)	Days	Flexible Recharge approach
Number of paid parental leave	Weeks	26
Minimum paid sick leave	Days	10
Minimum paid care leave	Days	10
Workers covered by an occupational health and safety management system	Workers	42,000
Percentage of office areas covered by ISO 14001 standards	%	67
Percentage of employees covered by ISO 14001 standards	%	43

Nature and Biodiversity	Unit	Quantity
Offices that overlap with Protected Areas or Key Biodiversity Areas	Offices	2
Company Impact Ratio	0-1	0.08
Water Consumption	kgal	30,394
Recycling	Short Tons	564
Recycling percentage	%	77
Composting	Short Tons	1
Waste to landfill	Short Tons	167
Waste to landfill percentage	%	23
Total Amount of E-waste	Short Tons	108
Office paper purchased	Short Tons	17



Energy and Climate Change	Unit	Quantity
Total Energy Consumption	MWh	50,334
Energy Cost	USD	7,480,527
Total Renewable Energy Consumption	MWh	29,135
Renewable Energy Percentage	%	57.9
Scope 1 GHG Emissions	metric tonnes CO ₂ e	2,268
Scope 2 GHG Emissions (location-based)	metric tonnes CO ₂ e	25,878
Scope 2 GHG Emissions (market-based)	metric tonnes CO ₂ e	8,239
Scope 3 GHG Emissions	metric tonnes CO ₂ e	447,142
Total GHG Emissions: Scopes 1-3 (market-based)	metric tonnes CO ₂ e	457,649
Scope 3 category 1. Purchased Goods and Services	metric tonnes CO ₂ e	340,987
Scope 3 category 2. Capital Goods	metric tonnes CO ₂ e	23,037
Scope 3 category 3. Fuel- and Energy-related Activities	metric tonnes CO ₂ e	9,412
Scope 3 category 5. Waste Generated in Operations	metric tonnes CO ₂ e	80
Scope 3 category 6. Business Travel	metric tonnes CO ₂ e	58,699
Scope 3 category 7. Employee Commuting	metric tonnes CO ₂ e	12,536
Scope 3 category 8. Upstream Leased Assets	metric tonnes CO ₂ e	1,201
Scope 3 category 12. End-of-Life Treatment of Sold Products	metric tonnes CO ₂ e	-
Scope 3 category 13. Downstream Leased Assets	metric tonnes CO ₂ e	1,035
Scope 3 category 15. Investments	metric tonnes CO ₂ e	155
Emissions per employee: Scope 1 and 2 (market-based)	metric tonnes CO ₂ e/FTE	0.25
Emissions per unit of revenue: Scope 1 and 2 (market-based)	metric tonnes CO ₂ e/USD \$M	0.74
Scope 1 emissions per million square foot	metric tonnes CO ₂ e/M sqft	466
Scope 2 emissions per million square foot (market-based)	metric tonnes CO ₂ e/M sqft	1,693
Coverage - Offices	Offices	99
Coverage - Countries	Countries	43



Talent Attraction and Development	Unit	Quantity
Learning and development spend	USD \$M	23.6
Number of completed training courses	Courses completed	459,912
Number of learning hours	Hours	955,827
Employees receiving tuition reimbursement	Employees	1,553
Tuition refunds for employees	USD \$M	4.8
Average hours training and development per full-time employee	Hours	23
Average amount spent on training and development per full-time employee	USD \$	562
Employees participating in Global Career Coaching	Employees	1,081
Coaching sessions	Sessions	2,077
Total coaching hours	Hours	1,299
Total employee turnover rate (%)	%	11.1
Voluntary employee turnover rate (%)	%	7.6
Employee turnover rate (%) - Male	%	7.4
Employee turnover rate (%) - Female	%	7.7
Number of activities through S&P Global Innovation Platform	Activities	116
Number of people engaged through S&P Global Innovation Platform	People	16,769
Percentage of people engaged through S&P Global Innovation Platform	%	40
Number of people participating in Innovation and Technology courses	People	42,000
Percentage of employees participating in Innovation & Technology Courses	%	100
New external employees hires	Employees	6,025
Number of internal hires	Employees	1,313
Percentage of internal hires	%	18
Number of total employees represented by an independent trade union or covered by collective bargaining agreements	Employees	855
Percentage of total employees represented by an independent trade union or covered by collective bargaining agreements	%	2
Number of people participating in PROPEL program	Employees	29
Number of people participating in MLBC Sponsorship Program	Employees	17
Number of people participating in Cajetan Executive Coaching Program	Employees	40
Number of people participating in ELEVATE program	Employees	97
Number of people in PILOT Coaching Program	Employees	205
Number of participants in CREATE program	Employees	4,723
Number of tech training programmes/hours	Hours	257,726
External tech hires	External hires	1,708
Mobility: Number of technology employees who moved into new technology roles	Technology employees	1,346
Tech training courses completions	Courses completed	301,491
Internal tech hires	Internal hires	1,470
Mobility: Number of non-technology employees in all divisions who moved into technology roles	Non-technology employees	86



Sustainability Products and Data	Unit	Quantity
Commodity Insights	USD \$M	188
Indices	USD \$M	39
Market Intelligence	USD \$M	91
Mobility	USD \$M	37
Ratings	USD \$M	3
S&P Global Actuals Energy Transition & Sustainability Revenue Total	USD \$M	359
Vitality Index	%	11
Total R&D Spend	USD \$M	305
CSA - companies invited	Companies	13,500
CSA - companies participated	Companies	3,519
Climate Indices AUM	USD \$Bn	12
Thematic Indices AUM	USD \$Bn	13
Fixed Income ESG Indices AUM	USD \$Bn	5
Core ESG Indices AUM	USD \$Bn	38
Total Sustainability-Focused Indices AUM	USD \$Bn	68
Total Indices AUM	USD \$Bn	4,389

