



# Appendix

- GRI Index Table
- SASB Index Table



# GRI Index Table

GRI Standard	Disclosure	Response/Location
<b>General Disclosures 2021</b>		
GRI 2: General Disclosures	2-1 Organizational details	<p><b>Legal name:</b> FactSet Research Systems Inc.</p> <p><b>Nature of ownership:</b> Publicly traded</p> <p><b>Headquarters location:</b> Norwalk, Connecticut</p> <p><b>Countries of operation:</b> As of August 31, 2023, we had 34 offices across 19 countries with 12,237 employees.</p>
	2-2 Entities included in the organization's sustainability reporting	FactSet and all its subsidiaries
	2-3 Reporting period, frequency and contact point	<p><b>Sustainability reporting period:</b> September 1, 2022 – August 31, 2023</p> <p>The financial reporting period aligns with the sustainability reporting period.</p> <p><b>Frequency of sustainability reporting:</b> Annual</p> <p><b>Report Publication Date:</b> April 2024</p> <p><b>Contact point for any questions:</b> <a href="mailto:sustainability@factset.com">sustainability@factset.com</a></p>
	2-4 Restatements of information	Our fiscal 2022 scope 1 and 2 GHG emissions data were restated. <a href="#">Climate Change Management section (p. 17)</a>
	2-5 External assurance	<p><a href="#">External assurance</a> has been obtained for FactSet's fiscal 2022 Scope 1 &amp; 2 GHG inventory.</p> <p>Assurance letter for fiscal 2023 GHG emissions will be published on <a href="#">FactSet's sustainability</a> webpage.</p>
	2-6 Activities, value chain and other business relationships	Active in the Professional Data and Services sector, FactSet creates flexible, open data and software solutions for more than 207,000 investment professionals around the world, providing anytime, anywhere access to financial data and analytics that investors use to make crucial decisions.
	2-7 Employees	<a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>
	2-8 Workers who are not employees	<a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>

GRI Standard	Disclosure	Response/Location
	2-9 Governance structure and composition	<a href="#">2023 Proxy Statement (p. 10-21)</a>
	2-10 Nomination and selection of the highest governance body	<a href="#">2023 Proxy Statement (p. 27-29)</a>
	2-11 Chair of the highest governance body	Robin A. Abrams, one of FactSet’s independent directors, has served as Board Chair since June 23, 2020. <a href="#">2023 Proxy Statement (p. 13)</a>
<b>GRI 2: General Disclosures</b>	2-12 Role of the highest governance body in overseeing the management of impacts	Our CEO, overseen by our Board of Directors, is responsible for all business, operations, and risks of the company, including oversight of sustainability issues as they are integrated into the business, operations, and risks of FactSet.  The Nominating and Corporate Governance Committee of the Board of Directors of FactSet is responsible for recommending nominations of directors and committee memberships and for taking a leadership role in defining and articulating the corporate governance principles and practices of FactSet. The Committee assists the Board in overseeing the company’s position on ESG impacts and public issues of significance that affect key stakeholders of the company, including the environment.  In assessing management’s methods of optimizing stockholder value, the Board must also take into consideration other interested stakeholders, including employees, clients and vendors, as well as compliance with applicable law.
	2-13 Delegation of responsibility for managing impacts	The Enterprise Risk Management (ERM) team is responsible for annually identifying and assessing key risk areas for the company, continuously monitoring risk areas for further developments, and reporting annually to our Board of Directors on risk identification, prioritization, and mitigation efforts. The risk identification process includes interviews of our senior leaders, surveys of our employees, and the review of internal processes, controls, and records.
	2-14 Role of the highest governance body in sustainability reporting	The Board of Directors oversees our ESG principles and implementation strategies while delegating day-to-day approval to the Executive Leadership Team. Direction is then provided to the Sustainability Committee and Subcommittees for implementation. Each subcommittee of the Sustainability Committee meets at least once per month and routinely reports out to the Sustainability Committee, which also monitors the publication and dissemination of relevant sustainability reports and information.
	2-15 Conflicts of interest	Our Conflicts of Interest Policy prohibits board memberships, direct investment or controlling stakes in business partners, and related party transactions that do not comport with applicable laws. Conflicts of interest disclosures are made annually by FactSet’s Board of Directors, and there is an escalation policy to review and approve any Related Party Transactions. More information is available in the FactSet <a href="#">Code of Business Conduct &amp; Ethics</a> .

GRI Standard	Disclosure	Response/Location
<b>GRI 2: General Disclosures</b>	2-16 Communication of critical concerns	Our Audit Committee Charter states that the Audit Committee reviews our compliance and ethics program and oversees our risk assessment and risk management. The FactSet Ethics Action Line provides for reporting critical concerns of any nature, along with an internal process to review, escalate, and address concerns.
	2-17 Collective knowledge of the highest governance body	Presentations on governance, environmental, and social topics are given to the Board of Directors as needed.
	2-18 Evaluation of the performance of the highest governance body	Under the Nominating and Corporate Governance Committee's guidance, all directors evaluate their performance as a director over the course of the fiscal year. The Committee also assists the Board in reviewing its effectiveness over the preceding fiscal year. The Committee assesses the overall quality of the material provided to the Board and the presentations made to the Board at least once each year.
	2-19 Remuneration policies	<a href="#">2023 Proxy Statement (p. 38-64)</a>
	2-20 Process to determine remuneration	<a href="#">2023 Proxy Statement (p. 45)</a>
	2-21 Annual total compensation ratio	CEO Pay Ratio = 322:1 <a href="#">2023 Proxy Statement (p. 71)</a>
	2-22 Statement on sustainable development strategy	<a href="#">Letter from CEO</a>
	2-23 Policy commitments	FactSet is an active participant of the UN Global Compact, and a signatory of the UN Principles for Responsible Investment.
2-24 Embedding policy commitments	FactSet's policy commitments are realized through our Sustainability Subcommittees that are responsible for the implementation of the related operational procedures. The Subcommittees report out to the executive-led Sustainability Committee, which has oversight by the Executive Leadership team and the Board of Directors.	

GRI Standard	Disclosure	Response/Location
GRI 2: General Disclosures	2-25 Processes to remediate negative impacts	<a href="#">Code of Business Conduct &amp; Ethics</a>
	2-26 Mechanisms for seeking advice and raising concerns	Employees are encouraged to seek advice and raise concerns by contacting FactSet's Chief Compliance Officer either directly or via one of several dedicated channels or any member of the Legal or Human Resources Departments. In addition, the Ethics Action Line is a telephone, text, and web portal that can be used by anyone, both inside and outside the organization. Information on the Ethics Action Line is included on FactSet's intranet and in the FactSet Code of Business Conduct & Ethics, which is publicly available. The Ethics Action Line website is also listed in the Supplier Code of Conduct, which is also located on the public website.
	2-27 Compliance with laws and regulations	FactSet's Code of Business Conduct and Ethics and its related internal policies require compliance with all applicable laws and regulations around the world. Employees are required to report suspected misconduct, including any violation of law or regulations, either directly to the Legal or Compliance Departments or via the Ethics Action Line. The Compliance team investigates all allegations of legal violations, and any confirmed violations are reported to the Audit Committee of the Board of Directors, as appropriate.
	2-28 Membership associations	Human Rights Campaign Business Coalition for the Equality Act; Black and LatinX/Hispanic; UN Global Compact (UNGC), UN Principles of Responsible Investment (UN PRI)
	2-29 Approach to stakeholder engagement	<a href="#">Stakeholder Engagement section (p. 10)</a>
	2-30 Collective bargaining agreements	As of August 31, 2023, 447 of our employees were represented by mandatory works councils in our French and German subsidiaries and 24 of our employees were represented by collective bargaining agreements in the United States. <a href="#">2023 Form 10-K (p. 10)</a>

GRI Standard	Disclosure	Response/Location
<b>Material Topics 2021</b>		
GRI 3: Material Topics	3-1 Process to determine material topics	<a href="#">Materiality Assessment section (p. 11)</a>
	3-2 List of material topics	<a href="#">Materiality Assessment section (p. 11)</a>
<b>Procurement Practices</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Supply Chain Code of Conduct</a> <a href="#">Global Procurement Diversity Policy</a>
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	<a href="#">Sustainable Procurement section (p. 25)</a>
<b>Anti-Corruption</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Business Ethics section (p. 53)</a> <a href="#">Code of Business Conduct &amp; Ethics</a>
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	FactSet conducts regular risk assessments with enterprise-wide scope as part of its ERM and internal audit activities. These risk assessments cover areas of potential risk, including risk of bribery and corruption. To date, FactSet has not identified significant risk related to corruption.

GRI Standard	Disclosure	Response/Location
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	<a href="#">Business Ethics section (p. 53)</a>
	205-3 Confirmed incidents of corruption and actions taken	There have been no confirmed incidents of corruption during the reporting period.
<b>Emissions</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Climate Change Management section (p. 17)</a>
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	<a href="#">Climate Change Management section (p. 17)</a>
	305-2 Energy indirect (Scope 2) GHG emissions	<a href="#">Climate Change Management section (p. 17)</a>
	305-3 Other indirect (Scope 3) GHG emissions	<a href="#">Climate Change Management section (p. 17)</a>
	305-4 GHG emissions intensity	<a href="#">Climate Change Management section (p. 17)</a>
	305-5 Reduction of GHG emissions	<a href="#">Climate Change Management section (p. 17)</a>
	305-6 Emissions of ozone-depleting substances (ODS)	Not applicable based on the nature of FactSet's operations.

GRI Standard	Disclosure	Response/Location
<b>Supplier Environmental Assessment</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Supply Chain Code of Conduct</a>
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Supply Chain Code of Conduct</a>
	308-2 Negative environmental impacts in the supply chain and actions taken	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Supply Chain Code of Conduct</a>
<b>Employment</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Employee Engagement &amp; Wellbeing section (p. 38)</a>
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">Employee Engagement &amp; Wellbeing section (p. 38)</a>
	401-3 Parental leave	<a href="#">Employee Engagement &amp; Wellbeing section (p. 38)</a>
<b>Training and Education</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Employee Learning &amp; Development section (p. 41)</a>



GRI Standard	Disclosure	Response/Location
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	24.5 hours/employee/year
	404-2 Programs for upgrading employee skills and transition assistance programs	<a href="#">Employee Learning &amp; Development section (p. 41)</a>
	404-3 Percentage of employees receiving regular performance and career development reviews	100% of eligible workers received a review. Eligible workers are regular employees who started before June 1st 2023 (review was generated on August 1st).
<b>Diversity and equal opportunity</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a> <a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">Human Rights Policy</a>
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>
	405-2 Ratio of basic salary and remuneration of women to men	<a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a> <a href="#">Employee Engagement &amp; Wellbeing section (p. 38)</a>
<b>Non-discrimination</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">Human Rights Policy</a>

GRI Standard	Disclosure	Response/Location
<b>Freedom of Association and Collective Bargaining</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">Human Rights Policy</a>
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	As of August 31, 2023, 447 of our employees were represented by mandatory works councils in our French and German subsidiaries and 24 of our employees were represented by collective bargaining agreements in the United States. No risks to the freedom of association or collective bargaining at FactSet. No other employees were engaged in any activities to enter into additional collective bargaining agreements or other associations. <a href="#">2023 Form 10-K (p. 9)</a>
<b>Forced or compulsory labor</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">Human Rights Policy</a>
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Human Rights Policy</a> <a href="#">U.K. Modern Slavery Act Statement</a> <a href="#">UNGC Principles</a>
<b>Security practices</b>		
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	<a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">Human Rights Policy</a>
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures	<a href="#">Business Ethics section (p. 53)</a>

GRI Standard	Disclosure	Response/Location
<b>Local communities</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Community and Volunteerism section of the Report (p. 44)</a> <a href="#">Human Rights Policy</a> <a href="#">Code of Business Conduct &amp; Ethics</a>
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<a href="#">Community and Volunteerism section of the Report (p. 44)</a> <a href="https://go.factset.com/company/corporate-responsibility">https://go.factset.com/company/corporate-responsibility</a>
<b>Supplier Social Assessment</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Global Procurement Diversity Policy</a> <a href="#">Supply Chain Code of Conduct</a>
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Global Procurement Diversity Policy</a> <a href="#">Supply Chain Code of Conduct</a>
	414-2 Negative social impacts in the supply chain and actions taken	<a href="#">Sustainable Procurement section (p. 25)</a> <a href="#">Global Procurement Diversity Policy</a> <a href="#">Supply Chain Code of Conduct</a>
<b>Customer Privacy</b>		
GRI 3: Material Topics 2021	3-3 Management of material topics	<a href="#">Data Privacy and Cybersecurity section (p.50)</a> <a href="#">Code of Business Conduct &amp; Ethics</a> <a href="#">Privacy Policy</a>
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<a href="#">Data Privacy and Cybersecurity section (p.50)</a>

## SASB Index Table

SASB Accounting Metric	Response/Location	SASB Code
<b>Activity Metrics</b>		
Number of employees by (1) Full time and part time, (2) temporary, and (3) contract	12,237 total employees 649 total workers who are not employees <a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>	SV-PS-000.A
<b>Workforce Diversity and Engagement</b>		
% of gender and racial/ethnic group representation for executive management	Gender diversity: Men = 72.2% Women = 27.8% <a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>	SV-PS-330a.1 (1)
% of gender and racial/ethnic group representation for all other employees	Gender diversity: Men = 59.8% Women = 41.2% <a href="#">Diversity, Equity, &amp; Inclusion section (p. 29)</a>	SV-PS-330a.1 (2)
Voluntary turnover rate for employees	14.4%	SV-PS-330a.2 (1)
Involuntary turnover rate for employees	3.9%	SV-PS-330a.2 (2)
Employee engagement as a percentage	90% of employees responded to the 2023 Employee Engagement survey. <a href="#">Employee Engagement &amp; Wellbeing section (p. 38)</a>	SV-PS-330a.3
<b>Data Security</b>		
Description of approach to identifying and addressing data security risks	<a href="#">Data Privacy &amp; Cybersecurity section (p. 50)</a> <a href="#">ERM section (p. 56)</a>	SV-PS-230a.1

SASB Accounting Metric	Response/Location	SASB Code
Description of policies and practices relating to collection, usage, and retention of customer information	<a href="#">Privacy Policy</a> <a href="#">Code of Business Conduct and Ethics (p. 30-31)</a>	SV-PS-230a.2
Number of data breaches	<a href="#">Data Privacy &amp; Cybersecurity section (p. 50)</a>	SV-PS-230a.3(1)
Percentage of data breaches involving customers' confidential business information (CBI) or personally identifiable information (PII)	<a href="#">Data Privacy &amp; Cybersecurity section (p. 50)</a>	SV-PS-230a.3 (2)
Number of customers affected by data breaches	<a href="#">Data Privacy &amp; Cybersecurity section (p. 50)</a>	SV-PS-230a.3 (3)
<b>Professional Integrity</b>		
Description of approach to ensuring professional integrity	All FactSet employees are expected to adhere to the highest standards of business ethics and to act with integrity in their daily work activities. See FactSet <a href="#">Code of Business Conduct and Ethics</a> .	SV-PS-510a.1
Total amount of monetary losses as a result of legal proceedings associated with professional integrity	None	SV-PS-510a.2



Our commitment to corporate citizenship is built into all aspects of our business. FactSetters worldwide have a passion for making an impact on our business and in our communities. Our Sustainability Report highlights our commitment to strong governance, impactful community engagement, and our diverse and globally inclusive employees.

Copyright © 2024 FactSet Research Systems Inc. All rights reserved. Visit us at [www.factset.com](http://www.factset.com) for more information.