

Category	ID	Indicator Q Code	Indicator	Indicator Question	Disclosure
Governance	GAC01	GAC01_1	Bribery - Policy or commitment statement:	a) Addresses countering bribery	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC01	GAC01_2	Bribery - Policy or commitment statement:	b) Specifies countering at least 2 different forms of bribery related activities	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC02	GAC02_1	Anti-corruption - Policy or commitment statement:	a) Addresses anti-corruption	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC02	GAC02_2	Anti-corruption - Policy or commitment statement:	b) Specifies countering relevant forms of corruption (e.g. money laundering, obstruction of justice, etc.)	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC03	GAC03_1	Board has oversight of anti-corruption policy that:	a) Covers elements/types of corruption including bribery	
Governance	GAC03	GAC03_2	Board has oversight of anti-corruption policy that:	b) Covers anti-corruption comprehensively	
Governance	GAC04	GAC04_1	Due diligence of new business partners addresses corruption by:	a) Covering elements/types of corruption including bribery	
Governance	GAC04	GAC04_2	Due diligence of new business partners addresses corruption by:	b) Covering anti-corruption comprehensively	
Governance	GAC05	GAC05_1	Confidential or anonymous whistle-blowing mechanism for staff covers:	a) Elements/types of corruption including bribery	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC05	GAC05_2	Confidential or anonymous whistle-blowing mechanism for staff covers:	b) Anti-corruption comprehensively	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC07	GAC07_1	Communication of anti-corruption policy to all employees covers:	a) Elements/types of corruption including bribery	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC07	GAC07_2	Communication of anti-corruption policy to all employees covers:	b) Anti-corruption comprehensively	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC11	GAC11_1	Process for intermediaries (including contractors or agents):	a) Corruption risk assessment or procedures to address corruption for intermediaries	
Governance	GAC11	GAC11_2	Process for intermediaries (including contractors or agents):	b) Anti-corruption policy is communicated to intermediaries	
Governance	GAC12	GAC12_1	Disclosure of total amount of political contributions made:	Current Year	
Governance	GAC12	GAC12_2	Disclosure of total amount of political contributions made:	Currency	
Governance	GAC13	GAC13_1	Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies	Current Year	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC13	GAC13_2	Disclosure of number of staff disciplined or dismissed due to non-compliance with anti-corruption policy/policies	Staff disciplined (Number)	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC14	GAC14_1	Disclosure of cost of fines, penalties or settlements in relation to corruption	Current Year	
Governance	GAC14	GAC14_2	Disclosure of cost of fines, penalties or settlements in relation to corruption	Currency	
Governance	GAC08	GAC08_1	Training for staff on the anti-corruption policy covers:	a) Elements/types of corruption including bribery	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC08	GAC08_2	Training for staff on the anti-corruption policy covers:	b) Anti-corruption comprehensively	https://www.sparx.jp/sustainability/compliance.html
Governance	GAC09	GAC09_1	Corruption risk assessment for company operations covers:	a) Elements/types of corruption including bribery	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GAC09	GAC09_2	Corruption risk assessment for company operations covers:	b) Anti-corruption comprehensively	
Governance	GAC10	GAC10_1	Procedures are in place to address corruption in operations that are assessed to be "high risk" covering:	a) Elements/types of corruption including bribery	
Governance	GAC10	GAC10_2	Procedures are in place to address corruption in operations that are assessed to be "high risk" covering:	b) Anti-corruption comprehensively	
Governance	GCG50	GCG50_2	Percentage of women on the Executive committee or equivalent	Percentage of women on the Executive committee or equivalent	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG50	GCG50_1	Percentage of women on the Executive committee or equivalent	Year	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG46	GCG46_1	There is a fully non-executive Audit Committee or Audit Board with:	a) At least half independent members	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG46	GCG46_2	There is a fully non-executive Audit Committee or Audit Board with:	b) All independent members	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG47	GCG47_1	There is a fully non-executive Remuneration Committee with:	a) At least half independent members	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG47	GCG47_2	There is a fully non-executive Remuneration Committee with:	b) All independent members	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG03	GCG03_1	Number of Board Directors	Number	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG04	GCG04_1	Number of independent Directors on the board	Number	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG05	GCG05_1	Number of women on the board	Number	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG06	GCG06_1	Commitment to gender diversity on the board:	a) Statement of support	https://www.sparx.jp/sustainability/engdata.html
Governance	GCG06	GCG06_2	Commitment to gender diversity on the board:	b) Targets in place to improve gender ratio	https://www.sparx.jp/sustainability/engdata.html
Governance	GCG11	GCG11_1	Disclosure of the attendance rate:	a) For some individual board/committee members, or average attendance rates	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG11	GCG11_2	Disclosure of the attendance rate:	b) Of all individual directors at both board and committee level	https://www.sparx.jp/sustainability/engdata.html
Governance	GCG14	GCG14_1	Disclosure of fixed and variable remuneration for:	a) Senior executives included in the company's remuneration disclosures	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG14	GCG14_2	Disclosure of fixed and variable remuneration for:	b) Non-executive board members	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG22	GCG22_1	Shareholders have the right to vote on Director appointments and dismissals:	a) Evidence of shareholders voting in the AGM	
Governance	GCG22	GCG22_2	Shareholders have the right to vote on Director appointments and dismissals:	b) The right to vote annually for election/re-election of all directors is explicitly covered in a company policy	
Governance	GCG26	GCG26_1	Disclosure of voting results	a) In at least a limited manner	https://iss4.eir-parts.net/doc8739/announcement100838/00.pdf
Governance	GCG26	GCG26_2	Disclosure of voting results	b) In a detailed manner	https://iss4.eir-parts.net/doc8739/announcement100838/00.pdf
Governance	GCG01	GCG01_1	Separate Non-Executive Chair and CEO	a) Separate Non-Executive Chair and CEO, where Chair is not independent OR their independence is not declared	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG01	GCG01_2	Separate Non-Executive Chair and CEO	b) Separate Non-Executive Chair and CEO, where Chair is independent	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG02	GCG02_1	Disclosure of details about Directors:	a) Expertise	https://iss4.eir-parts.net/doc8739/announcement99223/00.pdf
Governance	GCG02	GCG02_2	Disclosure of details about Directors:	b) Other Directorships	https://iss4.eir-parts.net/doc8739/announcement99223/00.pdf
Governance	GCG07	GCG07_1	Board addresses:	a) Conflicts of interest	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG07	GCG07_2	Board addresses:	b) Related party transactions	
Governance	GCG08	GCG08_1	Periodic evaluation of board effectiveness:	a) Review (can have no clear timeframe)	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG08	GCG08_2	Periodic evaluation of board effectiveness:	b) Evaluation with a clear timeframe (e.g. annually or other set period)	
Governance	GCG09	GCG09_1	Disclosure of:	a) Board Committee(s)	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG09	GCG09_2	Disclosure of:	b) Their Charters, terms of reference or equivalent	https://www.sparx.jp/corporate_governance_20240624.pdf
Governance	GCG10	GCG10_1	Disclosure of number of times the board/each committee have/had met per annum:	a) The Board	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG10	GCG10_2	Disclosure of number of times the board/each committee have/had met per annum:	b) Each Committee	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG19	GCG19_1	Annual General Meeting: Number of days between the date of notice and date of meeting	AGM Notice Filing Date (DD-MMM-YYYY)	https://iss4.eir-parts.net/doc8739/announcement99225/00.pdf
Governance	GCG19	GCG19_2	Annual General Meeting: Number of days between the date of notice and date of meeting	AGM Date (DD-MMM-YYYY)	https://iss4.eir-parts.net/doc8739/announcement99225/00.pdf
Governance	GCG21	GCG21_1	Shareholders have the right to vote on executive remuneration:	a) Evidence of shareholders voting in the AGM	
Governance	GCG21	GCG21_2	Shareholders have the right to vote on executive remuneration:	b) The right to vote annually is explicitly covered in a company policy	
Governance	GCG42	GCG42_1	Does the company provide for one share one vote for all company meeting resolutions?	a) Yes; the company has one share one vote for all of its outstanding shares	
Governance	GCG43	GCG43_1	If the company does not have a separate Non-Executive Chair and CEO, does it have a Lead Director or Senior Independent Director?	a) Yes; the company has a Lead Director/Senior Independent Director	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG27	GCG27_1	Remuneration for senior executives included in the company's remuneration disclosures:	a) Includes long-term incentives or mechanisms	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG27	GCG27_2	Remuneration for senior executives included in the company's remuneration disclosures:	b) Incorporates ESG performance	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG48	GCG48_1	In relation to executive remuneration, the company discloses:	a) High level principles	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG48	GCG48_2	In relation to executive remuneration, the company discloses:	b) A detailed process for setting remuneration	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG49	GCG49_1	Disclosure and Nature of fees paid to the auditor:	a) Audit and non-audit fees are separately disclosed	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG49	GCG49_2	Disclosure and Nature of fees paid to the auditor:	b) Amount of audit fees exceeds the amount of non-audit fees in the last fiscal year	
Governance	GCG40	GCG40_1	Claw-back or malus provision exists for remuneration	a) Applies to CEO	
Governance	GCG40	GCG40_2	Claw-back or malus provision exists for remuneration	b) Applies to CEO and to one or more senior executives included in the company's remuneration disclosures	
Governance	GCG44	GCG44_1	Financial expertise on the audit committee:	a) At least one independent financial expert on the audit committee	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GCG44	GCG44_2	Financial expertise on the audit committee:	b) A majority of independent financial experts on the audit committee	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM01	GRM01_1	The Board:	a) Has oversight of risk management	https://www.sparx.jp/sustainability/compliance.html
Governance	GRM01	GRM01_2	The Board:	b) Reviews the effectiveness of the risk management process	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM02	GRM02_1	Senior responsibility for risk:	a) Senior executive responsible for risk reporting to the CEO; or there is a board risk committee	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM02	GRM02_2	Senior responsibility for risk:	b) The same senior executive is separate from Head of Audit or equivalent; or the board risk committee is separate from audit	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM04	GRM04_1	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	a) Company uses risk management standards or frameworks such as ISO31000, COSO, IRM, FERMA, BASEL	https://www.sparx.jp/sustainability/compliance.html
Governance	GRM04	GRM04_2	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	b) Company reports using standards such as GRI, Integrated Reporting (IIRC), SASB	
Governance	GRM04	GRM04_3	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	c) Company uses GRI	
Governance	GRM04	GRM04_4	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	d) Company uses Integrated Reporting (IIRC)	
Governance	GRM04	GRM04_5	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	e) Company uses SASB	
Governance	GRM04	GRM04_6	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	f) Name of other system	
Governance	GRM04	GRM04_7	Reporting and Standards - Reference is made to external standards to inform the company's risk management system and reporting transparency:	g) Company uses another system	https://www.sparx.jp/sustainability/compliance.html
Governance	GRM05	GRM05_1	Board specifically oversees:	a) Code of Conduct, Code of Ethics or equivalent	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM05	GRM05_2	Board specifically oversees:	b) ESG risks	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM07	GRM07_1	The company's Codes/charters/policy documents or equivalent:	a) Describe the company's risk management framework	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM07	GRM07_2	The company's Codes/charters/policy documents or equivalent:	b) This risk management framework specifically covers ESG risks	
Governance	GRM08	GRM08_1	The company has a corporate-wide approach to non-compliance including:	a) Procedures to investigate and follow up on any non-compliance identified	
Governance	GRM08	GRM08_2	The company has a corporate-wide approach to non-compliance including:	b) Reporting the number of claims or incidents of non-compliance	
Governance	GRM20	GRM20_1	There is a confidential or anonymous whistle-blowing or equivalent mechanism to notify breaches of company codes or policies for:	a) Staff which can include contractors, joint ventures, or other parties working with the company	https://www.sparx.jp/sustainability/compliance.html
Governance	GRM20	GRM20_2	There is a confidential or anonymous whistle-blowing or equivalent mechanism to notify breaches of company codes or policies for:	b) Other external stakeholders and members of the public	
Governance	GRM10	GRM10_1	The company commits to:	a) The regular rotation of auditors / audit partner	https://iss4.eir-parts.net/doc8739/yuhoo_pdf/S100TQWZ/00.pdf
Governance	GRM10	GRM10_2	The company commits to:	b) Tender for a new audit firm on a regular basis	
Governance	GRM12	GRM12_1	The company:	a) Reviews compliance with its Code of Conduct/Code of Ethics and identifies any non-compliance	
Governance	GRM12	GRM12_2	The company:	b) Periodically reviews the effectiveness of its Code of Conduct/Code of Ethics	
Governance	GRM14	GRM14_1	Provisions for fines and settlements specified for ESG issues in audited accounts	Year	
Governance	GRM14	GRM14_2	Provisions for fines and settlements specified for ESG issues in audited accounts	Currency	

Social	SHR03	SHR03_1	Statement of principles or process by which community investments are made:	a) Covering defined focus areas	
Social	SHR03	SHR03_2	Statement of principles or process by which community investments are made:	b) Community investment focus area(s) linked to the company's business strategy	
Social	SHR04	SHR04_1	Policy addresses children's rights, other than child labour through:	a) Evidence of support for children's rights in company operations or through programmes	
Social	SHR04	SHR04_2	Policy addresses children's rights, other than child labour through:	b) Policy or commitment statement on children's rights, such as commitment to the Children's Rights and Business Principles	
Social	SHR05	SHR05_1	Commitment to local employment and/or sourcing:	a) Comment on local employment/sourcing	
Social	SHR05	SHR05_2	Commitment to local employment and/or sourcing:	b) Clear commitment	
Social	SHR15	SHR15_1	Output/outcome of specific results, achievements or benefits of community investments:	a) Details of output/outcome including non-quantified	
Social	SHR15	SHR15_2	Output/outcome of specific results, achievements or benefits of community investments:	b) Quantification of output/outcome	
Social	SHR16	SHR16_1	Mechanisms to facilitate employee engagement and involvement with charitable partners:	a) Evidence of recognising volunteering	
Social	SHR16	SHR16_2	Mechanisms to facilitate employee engagement and involvement with charitable partners:	b) Specific targets or structures set up to facilitate employee engagement	
Social	SHR21	SHR21_1	Public commitment to respect and support the protection of internationally proclaimed human rights:	The company's commitment includes reference to international human rights instruments, including those contained within the International Bill of Human Rights	
Social	SHR21	SHR21_2	Public commitment to respect and support the protection of internationally proclaimed human rights:	The company has made a specific commitment to apply either the UN Guiding Principles on Business and Human Rights or the OECD Guidelines for Multinational Enterprises	
Social	SHR17	SHR17_1	Total Amount of corporate or group donations/community investments made to registered not-for-profit organisations:	Current Year	
Social	SHR17	SHR17_2	Total Amount of corporate or group donations/community investments made to registered not-for-profit organisations:	Currency	
Social	SLS03	SLS03_1	In relation to non-discrimination, company:	a) Addresses non-discrimination/equal opportunity in general disclosures	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_2	In relation to non-discrimination, company:	b) Race	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_3	In relation to non-discrimination, company:	c) Religion	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_4	In relation to non-discrimination, company:	d) Gender	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_5	In relation to non-discrimination, company:	e) Age	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_6	In relation to non-discrimination, company:	f) Sexual orientation	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_7	In relation to non-discrimination, company:	g) Disabilities	https://www.sparx.io/sustainability/humanrights.html
Social	SLS03	SLS03_8	In relation to non-discrimination, company:	h) Nationality	https://www.sparx.io/sustainability/humanrights.html
Social	SLS05	SLS05_1	Policy or statement supporting the right to freedom of association that:	a) Refers only to compliance with local law on freedom of association	
Social	SLS05	SLS05_2	Policy or statement supporting the right to freedom of association that:	b) Covers the respect for or support of the right to freedom of association	
Social	SLS06	SLS06_1	Policy or statement supporting the right to collective bargaining that:	a) Refers only to compliance with local law on collective bargaining	
Social	SLS06	SLS06_2	Policy or statement supporting the right to collective bargaining that:	b) Covers the respect for or support of the right to collective bargaining	
Social	SLS07	SLS07_1	Policy/Principles/Code addressing the elimination of excessive working hours, which:	a) Focuses on compliance with local law on working hours/ overtime	
Social	SLS07	SLS07_2	Policy/Principles/Code addressing the elimination of excessive working hours, which:	b) Focuses on specifically reducing excessive working hours	
Social	SLS11	SLS11_1	Policy supporting the community addressing:	a) The employment of under-privileged groups, including those from deprived backgrounds, having poor social st	
Social	SLS11	SLS11_2	Policy supporting the community addressing:	and with no formal education or qualifications	
Social	SLS12	SLS12_1	Company policy on labour standards is:	b) Youth unemployment initiatives, apprenticeships or graduate placements	
Social	SLS12	SLS12_2	Company policy on labour standards is:	a) Communicated globally to employees	
Social	SLS21	SLS21_1	In relation to instances of labour standards non-compliance, the company:	b) Translated into relevant languages	
Social	SLS21	SLS21_2	In relation to instances of labour standards non-compliance, the company:	a) Discloses the number of incidents but not how they dealt with them, or states there were no incidents	
Social	SLS24	SLS24_1	Full time staff voluntary turnover rates	b) Has disclosed specific action taken regarding non-compliance specifying the types of incidents, or states there w	
Social	SLS24	SLS24_2	Full time staff voluntary turnover rates	no incidents	
Social	SLS25	SLS25_1	Percentage of employees that are contractors or temporary staff	Current Year	
Social	SLS25	SLS25_2	Percentage of employees that are contractors or temporary staff	Turnover Rate (%)	
Social	SLS26	SLS26_1	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Year	https://ssd4.eir-parts.net/doc/8739/vsho.pdf/S100TQWZ00.pdf
Social	SLS26	SLS26_2	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Temp Staff (%)	https://ssd4.eir-parts.net/doc/8739/vsho.pdf/S100TQWZ00.pdf
Social	SLS26	SLS26_3	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Total time as a company	https://www.sparx.io/sustainability/esgdata.html
Social	SLS26	SLS26_4	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Average hours per employee	https://www.sparx.io/sustainability/esgdata.html
Social	SLS26	SLS26_5	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Current Year	https://www.sparx.io/sustainability/esgdata.html
Social	SLS26	SLS26_6	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Type of Training	https://www.sparx.io/sustainability/esgdata.html
Social	SLS26	SLS26_7	Amount of time spent on employee development training to enhance knowledge or individual skills, using:	Average days per employee	https://www.sparx.io/sustainability/esgdata.html
Social	SLS08	SLS08_1	Policy or statement supporting the right to a minimum or living wage, which:	a) Focuses on compliance with minimum wage	
Social	SLS08	SLS08_2	Policy or statement supporting the right to a minimum or living wage, which:	b) Commits to exceed minimum wage/meet living wage	
Social	SLS29	SLS29_1	Employee personal development training to enhance abilities or individual skills, including:	a) Policy or commitment statement to provide employee personal development training	https://www.sparx.io/sustainability/esgdata.html
Social	SLS29	SLS29_2	Employee personal development training to enhance abilities or individual skills, including:	b) Detailed description of the personal development training that is provided	
Social	SLS30	SLS30_1	The company addresses bullying and/or harassment:	a) Providing a confidential reporting channel or whistleblowing system	
Social	SLS30	SLS30_2	The company addresses bullying and/or harassment:	b) Manager training on handling of reports or instances of bullying or harassment	
Social	SLS32	SLS32_1	Percentage of global staff with a disability	Percentage of global staff with a disability	
Social	SLS32	SLS32_2	Percentage of global staff with a disability	Year	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS33	SLS33_1	Percentage of women in the global workforce	Percentage of women in the global workforce	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS33	SLS33_2	Percentage of women in the global workforce	Year	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS16	SLS16_1	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	a) Race	https://www.sparx.io/sustainability/humanrights.html
Social	SLS16	SLS16_2	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	b) Religion	https://www.sparx.io/sustainability/humanrights.html
Social	SLS16	SLS16_3	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	c) Gender	https://www.sparx.io/sustainability/humanrights.html
Social	SLS16	SLS16_4	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	d) Age	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS16	SLS16_5	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	e) Sexual orientation	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS16	SLS16_6	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	f) Disabilities	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS16	SLS16_7	Company has taken action to improve workforce diversity, equal opportunities, or reduce discrimination, including those based on:	g) Nationality	https://www.sparx.io/corporate_governance_20240624.pdf
Social	SLS34	SLS34_1	In relation to equal pay for equal work, the company:	a) Addresses the issue/states it complies with local laws in general disclosures	
Social	SLS34	SLS34_2	In relation to equal pay for equal work, the company:	Publishes a Policy/Principles/Code	
Social	SSC34	SSC34_1	The company ensures ESG integration into its investment process through:	a) An ESG/responsible investment strategy or policy	https://www.sparx.io/sustainability/pri.html
Social	SSC34	SSC34_2	The company ensures ESG integration into its investment process through:	b) A board or management committee having responsibility for integration of ESG/responsible investment	https://ssd4.eir-parts.net/doc/8739/vsho.pdf/S100TQWZ00.pdf
Social	SSC35	SSC35_1	Incorporation of ESG considerations into investment decision making:	a) Disclosure of major ESG risks and impacts for underlying asset portfolios	https://www.sparx.io/sustainability/pri.html
Social	SSC35	SSC35_2	Incorporation of ESG considerations into investment decision making:	b) Evidence of ESG incorporation into investment analysis or decisions	
Social	SSC36	SSC36_1	Involvement in collaborative initiatives on Asset Management ESG issues:	a) Provides evidence of involvement in collaborative engagement	
Social	SSC36	SSC36_2	Involvement in collaborative initiatives on Asset Management ESG issues:	b) Publishes research reports on the ESG factors in investment	
Social	SSC40	SSC40_1	Long term investment philosophy	a) Statement setting out commitment to be a long term investor	https://www.sparx.io/sustainability/pri.html
Social	SSC40	SSC40_2	Long term investment philosophy	b) Linked reference to portfolio turnover rates	
Social	SSC33	SSC33_1	Signatory to the United Nations-supported PRI (Principles for Responsible Investment):	a) Is a signatory	https://www.sparx.io/sustainability/initiatives.html
Social	SSC33	SSC33_2	Signatory to the United Nations-supported PRI (Principles for Responsible Investment):	b) Produces annual report on progress with regards to PRI	
Social	SSC55	SSC55_1	Engagement on climate change matters:	a) Number of companies the company has engaged with on climate change matters (and the % held)	
Social	SSC55	SSC55_2	Engagement on climate change matters:	Number	
Social	SSC55	SSC55_3	Engagement on climate change matters:	b) Results of engagement activities	https://www.sparx.io/sustainability/esgdata.html
Social	SSC37	SSC37_1	Integration of ESG into portfolio investment decision making:	a) The company offers specific ESG funds	
Social	SSC37	SSC37_2	Integration of ESG into portfolio investment decision making:	b) ESG factors are considered in investment decision making across over 50% of funds (evidence of E, S and G	https://www.sparx.io/sustainability/esgdata.html
Social	SSC38	SSC38_1	Engagement with companies in portfolio on ESG issues:	required)	
Social	SSC38	SSC38_2	Engagement with companies in portfolio on ESG issues:	a) Evidence of engagement on any ESG issue	https://www.sparx.io/stewardship.html
Social	SSC39	SSC39_1	Responsible share ownership (e.g. stewardship code) voting disclosure:	b) Evidence of engagement across environmental, social and governance issues (all 3)	https://www.sparx.io/stewardship.html
Social	SSC39	SSC39_2	Responsible share ownership (e.g. stewardship code) voting disclosure:	a) Voting policy covers environmental and social issues in addition to governance issues	https://www.sparx.io/vote.html
Social	SSC39	SSC39_3	Responsible share ownership (e.g. stewardship code) voting disclosure:	b) Voting records disclosed	https://www.sparx.io/vote.html