

SUSTAINABILITY ACCOUNTING STANDARDS BOARD

The table below incorporates accounting standards from the Sustainability Accounting Standards Board (SASB) related to Commercial Banks (FN-CB). It includes references where specific topics are discussed.



TOPIC	ACCOUNTING METRIC	SASB CODE	RESPONSE
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	FN-CB-230a.1	Consistent with Securities and Exchange Commission (SEC) guidance, we disclose any material cybersecurity incidents and risks in our public filings. We currently do not have any material data breaches to report.
	Description of approach to identifying and addressing data security risks	FN-CB-230a.2	See Governance & Responsible Business Practices section of the Company's Corporate Social Responsibility brochure found under the "About Us" section of our website at www.bancofcal.com .
Financial Inclusion & Capacity Building	(1) Number and (2) amount of loans outstanding qualified to programs designed to promote small business and community development	FN-CB-240a.1	For the year ended December 31, 2022, the number of CRA-eligible loans to small businesses was 317, with a total value of \$44 million. CRA-eligible loans for community development was 93, with a total value of \$354 million.
	(1) Number and (2) amount of past due and nonaccrual loans qualified to programs designed to promote small business and community development	FN-CB-240a.2	The Company does not disclose the number and amount of past due and nonaccrual loans for small business lending or community development.
	Number of no-cost retail checking accounts provided to previously unbanked or underbanked customers	FN-CB-240a.3	In August 2022, Banc of California, N.A., launched a bank product which serves the banking needs of the previously unbanked or underbanked customers. See our 2022 Environmental, Social & Governance Highlights found under the Corporate Social Responsibility section of our website at www.bancofcal.com .
	Number of participants in financial literacy initiatives for unbanked, underbanked or underserved customers	FN-CB-240a.4	See our 2022 Environmental, Social & Governance Highlights found under the Corporate Social Responsibility section on our website at www.bancofcal.com .
Incorporation of Environmental, Social and Governance Factors in Credit Analysis	Commercial and industrial credit exposure by industry	FN-CB 410a.1	See 2022 Annual Report on Form 10-K .
	Description of approach to incorporation of environmental, social and governance (ESG) factors in credit analysis	FN-CB-410a.2	See Governance & Responsible Business Practices section of the Company's Corporate Social Responsibility brochure found under the "About Us" section of our website at www.bancofcal.com .
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice or other related financial industry laws or regulations	FN-CB-510a.1	Consistent with SEC guidance, we disclose any material legal proceedings in Item 3, Legal Proceedings section of our 2022 Annual Report on Form 10-K .
	Description of whistleblower policies and procedures	FN-CB-510a.2	For information, please review our Whistleblower Policy .
Systemic Risk Management	Global Systemically Important Bank (G-SIB) score by category	FN-CB-550a.1	According to the Basel Committee on Banking Supervision's assessment methodology, the Company is not considered to be a G-SIB and accordingly does not have a G-SIB score.
	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy and other business activities	FN-CB-550a.2	See 2022 Annual Report on Form 10-K .
Activity Metrics: Commercial Banks	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	FN-CB-000.A	Banc of California N.A. discloses the aggregate balances of personal deposit accounts in Banc of California, N.A.'s Call Report under Schedule RC-E. Banc of California, N.A. has disclosed the number and balances of its commercial deposit accounts in its 2023 First Quarter Investment Presentation filed with the SEC.
	(1) Number and (2) value of loans by segment: (a) personal, (b) small business and (c) corporate	FN-CB-000.B	The Company discloses outstanding balances by loan segment consistent with SEC guidance, in its 2022 Annual Report on Form 10-K .