



GUS SASB REPORT 2023



2023 GUS SASB Approach

At Global University Systems (GUS), we believe that ESG must be built into the fabric of who we are and what we do. We recognize the growing integration of ESG-related risks and opportunities into corporate decision-making and that it is inextricably linked not only to our Vision and Mission but also to the vision of our affiliates and individual stakeholders as well.

In 2023, we embarked on a company-wide ESG strategy development process. This process is designed to be iterative and begins with building a foundation by identifying key material factors and developing a summary of GUS's specific corporate performance to date.

This report represents GUS's inaugural year of reporting information in alignment with the Sustainability Accounting Standards Board (SASB) standards. For this report, GUS is specifically reporting against the SASB education sector standard (SV-ED) as it best represents our business.

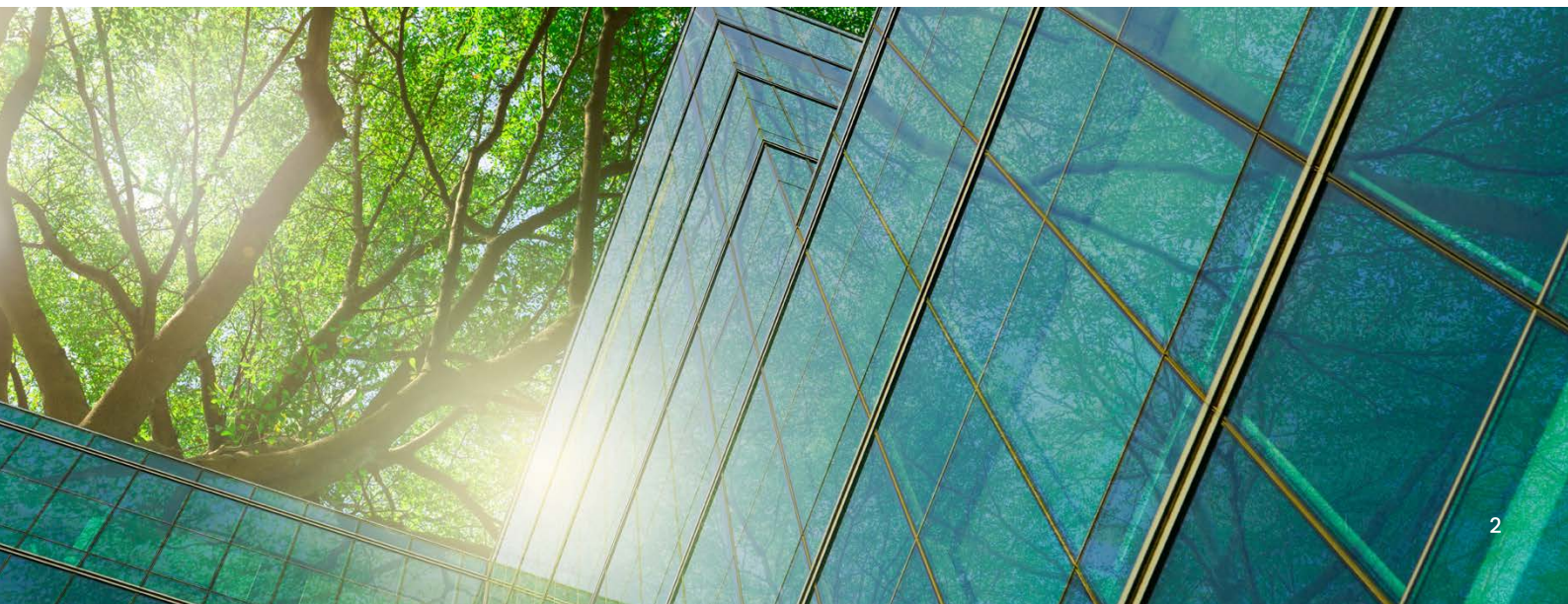
The SASB SV-ED standard is designed to identify the minimum set of issues most likely to impact GUS's operating performance in the education sector. Reporting against this standard provides GUS the opportunity to focus on specific sector-level sustainability metrics and communicate corporate performance against those metrics. Using SV-ED, GUS is building an ESG reporting platform based on improved transparency, identification of material risks and opportunities, and a clear view of corporate performance.

In this report, the specific SASB standards used directly align with GUS's material issues and are part of GUS's evaluation of technical goals and corporate performance objectives. The specific SASB standards include:

Disclosure topics – Industry-specific disclosure topics that constitute material information. Specifically, data security, quality of education and gainful employment, and marketing and recruiting practices.

Accounting metrics – Quantitative and/or qualitative accounting metrics used to measure corporate performance of the metrics listed above.

Activity metrics – These quantify the scale of GUS's business and are used in conjunction with the accounting metrics to normalize data and enable Industry comparison.



Data Security

Educational institutions can become frequent targets for data security breaches or cybercrime. The education industry is required to collect, process and store large amounts of personal information and records. The sheer volume and the mix of this data which includes both intellectual property and personal information makes data security a critical material issue. Exposure of sensitive information through malicious attacks, negligence, or security breaches can result in extreme results like identity fraud or theft.

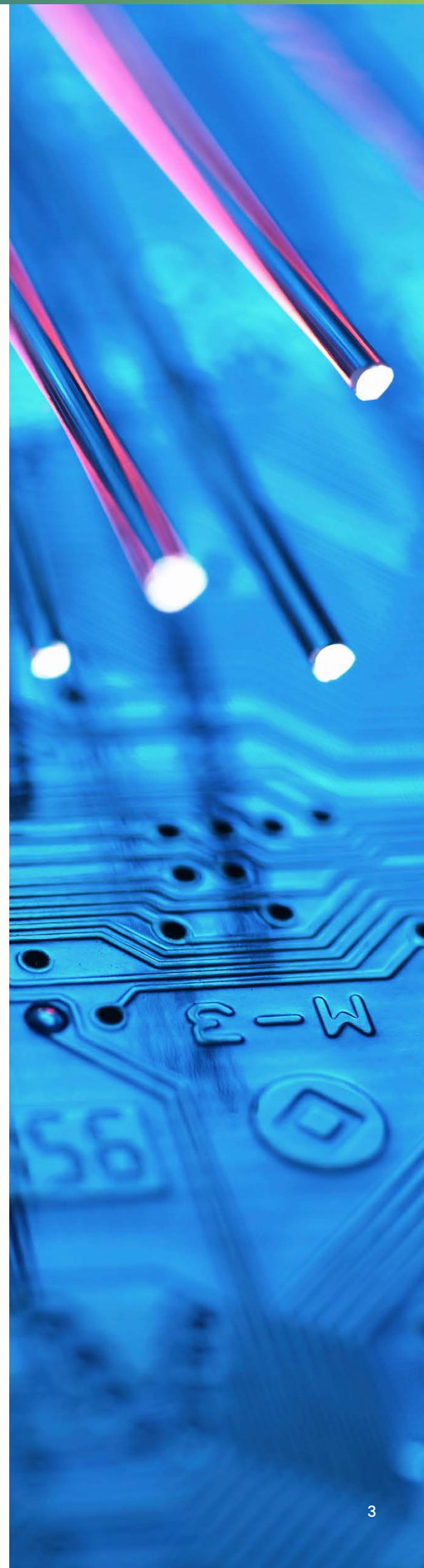
These negative outcomes can compromise the public's perception of an institution's ability to manage data security effectively. This lack of confidence can result in significant reputational damage which would affect an institution's ability to attract and retain students. Disclosure of specific security breaches as well as the corporate management strategies, policies, and procedures in place to minimize these risks, provides external stakeholders an understanding of the corporate governance measures to effectively manage an institution's data.

GUS and its affiliates understand the extremely sensitive nature of the data that we collect and are committed to ensuring that data security policies and procedures are in place and that we are also being transparent and reporting on performance annually. GUS along with all affiliate organizations, based on the amount and level of personal information we house are required to have comprehensive data management, security breach, and incident management policies in place.

Data security GUS and its affiliate group are governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates (See concordance Table).

These policies specifically address how data is managed and security threats are addressed, including:

- a. The Personal Data Privacy Notice,
- b. What personal information is required,
- c. How and when data is shared,
- d. Data Retention periods, and
- e. Rights, queries, and complaints.





All GUS group affiliate institutions are required to either utilize the GUS corporate Privacy Policy requirements for data security or develop their own data security policies and procedures that ensure all GUS corporate requirements are met.

An example of the security infrastructure that is in place within the GUS group of affiliates includes Infrastructure that has been designed with resilience and redundancy as a core principle to enable recovery from a cyber attack. This includes:

- **Data Centre's providing duplicate versions of our core business systems and Infrastructure.**
- **Internet breakouts providing separate routes and redundancy for connection to critical cloud systems.**
- **Resilient network connecting all infrastructure and providing separate network links as required.**
- **3 copies of Data for recovery purposes stored in:**
 - ◊ Primary Data Centre
 - ◊ Secondary Data Centre
 - ◊ Secure Cloud-based copy separated from the institution's network. The cloud-based copy includes the latest technology meaning data cannot be encrypted which is the most common threat from a cyber attacker. This is known as immutable backup.
- **Monitoring services are run 24/7 in conjunction with a 3rd Party Network Operations Centre (NOC) checking for any unusual activities on the network and systems and providing early warning to IT Security on any potential risks.**
- **Risks are identified through various forums, meetings and processes, including monthly IT Risk Meeting, IT Advisory Meetings and weekly IT Security and IT Change Board meetings.**

Currently, individual institution policies and procedures are in place at all affiliate organizations except for:

- HTK Academy,
- Canadian College of Technology & Business,
- IBAT College,
- Future Learn,
- Pearl, and
- INT

GUS has also adopted a corporate data security target of " No students or employees (0%) affected by data breaches each year by 2025". This target has been identified in the 2023 Impact Report.

To date, one data breach has been recorded at Arden University. No additional information regarding the breach is available.

GUS and its affiliate group continue to monitor cyber security on a regular basis and is working to ensure that all appropriate preventative policies and procedures are in place to safeguard data.

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**AT GUS WE FOCUS
ON ENGENDERING
THE BELIEF IN
LEARNING FOR
LIFE AND TO
STIMULATE
GROWTH
THROUGH
EDUCATION.**



Quality of Education and Gainful Employment

Technology is rapidly changing the landscape of education. Today's students have access to an array of information and tools that can advance their education and rapidly enhance their skills. The positive impacts of technology have forever changed the way we learn.

However, increasing tuition burdens are pushing more students to take on financial assistance to support their education. Overall growth in student debt creates significant economic and social stress.

Programs at for-profit Institutions must students for gainful employment in recognized occupations. Therefore, colleges that provide high-quality education and facilitate the completion of programs increase the chances of graduates obtaining employment.

We recognize and promote that one of the key components of our value proposition is the ability to access gainful employment specific to the field of study. Our Programs continually challenge our students to excel through education and become leaders in their communities.

We continue the challenge of creating the highest quality education to help every student achieve their best. At GUS we lead by example which is evidenced by not only being the first business school to launch an MBA program online globally, but also continuing to grow and expand educational opportunities.

THE QUALITY OF EDUCATION IN OUR AFFILIATE GROUP IS CONTINUALLY RANKED BY STUDENTS AT ABOVE 90%

Marketing & Recruiting Practises

Today's global education sector provides more opportunities to further your learning than ever before. New technologies and online learning require educational providers to lean on effective marketing and recruiting practices to attract, admit, and enroll more students and generate revenue growth. Companies have turned to aggressive marketing and recruitment strategies to support growth. This focus on aggressive marketing and recruiting strategies results in additional public and regulatory scrutiny of for-profit education companies.

GUS is a key player in shaping the future of private education and research. We recognize the need to be active in marketing and recruiting to continue to build our business and have developed our marketing and recruitment strategies to align with sustainable and ethical principles, contributing to positive societal and environmental impacts. Our program is based on the recommended marketing and recruitment practices for inclusion in the Sustainable Industry Classification System® (SICS®) SV-ED (Sustainable Ventures in Education). We utilize the following practices as the foundation of our program and to ensure our marketing and recruitment practices are ethical, effective, and sustainable.

Ethical Marketing Practices:

- Transparency and Accuracy in accreditation, and outcomes
- Inclusive Representation
- Privacy and Data Protection
- Social Responsibility

Sustainable Recruitment Practices:

- Global Diversity
- Equity in Admissions

Recruitment Channel Diversity:

- B2B (Business-to-Business)
- B2C (Business-to-Consumer)
- Personalised Engagement
- Alumni Success Stories

Environmental Sustainability:

- Green Campus Initiatives
- Online Engagement
- Digital Resources
- Sustainable Materials
- Sustainable Practices

Community Engagement:

- B2B (Business-to-Business)
- B2C (Business-to-Consumer)
- Personalised Engagement
- Alumni Success Stories



At GUS, we embrace the responsibility of upholding ethical, sustainable, and inclusive marketing and recruitment practices.

Our success is evidenced by our continued corporate growth exceeding 20%, through the positive feedback that we have received that supports the quality of our educational products, and by our increasing enrolment numbers.



As part of its marketing and recruitment initiatives, GUS launched the GUS Gateway. The GUS Gateway program is a unique platform supporting and enabling GUS's affiliate group in digital international student recruitment. The GUS Gateway is designed to optimize and customize each institution's unique application requirements. The gateway platform provides all GUS affiliates with a competitive advantage as applications are produced faster, and with better quality, making it easier and more efficient to process.

The Gateway provides an industry-leading technology solution for our global network of 4.5k+ recruitment partners by connecting GUS institutions to the global community with a single seamless partner-facing experience. This also enables students to follow their application through the entire process from application creation to submission to approval and offer letter.

Applications from GUS Gateway receive 5% fewer admissions corrections comments than applications from other sources.

Applications from GUS Gateway are finished processing via the Review Centre and are 29% faster than applications from other sources

Applications from GUS Gateway receive an Offer Letter faster than applications from other sources.

GUS is establishing the appropriate measurements, policies, targets, and metrics to track marketing and recruitment expenses, funding sources for student assistance, and losses because of mandatory disclosures with all its affiliates. This information will be made available as GUS continues to build its ESG platform and report continued improvement in future disclosures.



Our People

Our business continues to grow rapidly across the world with its many learning verticals, including law, medical, engineering, and IT. Recently, GUS underwent an online transformation, allowing for nearly 100% of all courses to be available online and providing students with full flexibility. GUS continues to innovate its business model, leveraging unique technologies to create a dynamic learning education platform for growth.

This along with the other corporate highlights identified below provide GUS with a strong platform for corporate growth.

Global Enrollment

100,000+ Students

Online Learning

20 Million Students

Web Presence

55+ Million Visitors

Courses

1300+

Number of Institutions

30

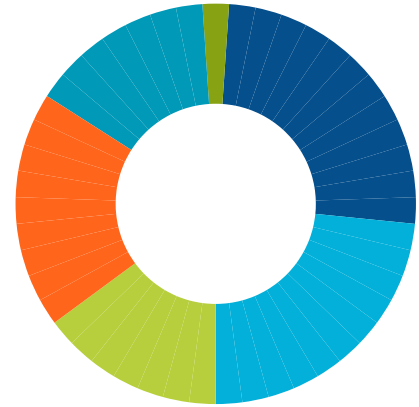
Global Locations

57+

Nationalities Represented

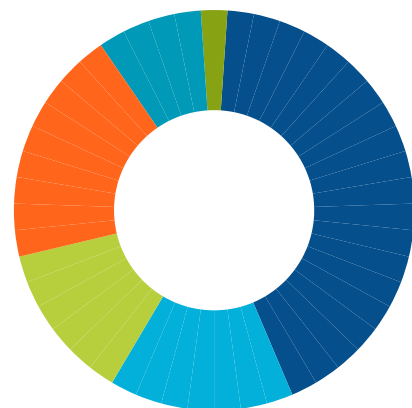
150

2022 GUS Applications



- ULAW
- ARDEN
- CANADA
- INDIA
- GERMANY
- R3

2023 GUS Applications



- ULAW
- ARDEN
- CANADA
- INDIA
- GERMANY
- R3

SASB Concordance

GUS Global – SASB Concordance Assessment – Canada

Topic (SV-ED)	Accounting Metric (SV-ED)	Code (SV-ED)	Reference	GUS HQ	TSoM	Trebas Institute	University of Canada West (UCW)	CCTB	Flemming College Toronto	Niagara College Toronto (NCT)	The Language Gallery
Accounting Metrics											
Marketing & Recruiting Practices	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures ³ ³ Note to SV-ED-270a.2 – The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.	SV-ED-270a.2	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7, Marketing and Recruiting Practises, Concordance Table	No monetary losses have been incurred to date related to legal proceedings associated with GUS's global advertising, and marketing programs. GUS has also established a corporate sustainability goal of "no monetary losses or claims as a result of legal proceedings associated with advertising, marketing or miscommunication by 2025". This target has been identified in the 2023 Impact Report.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.

Data Security	Description of approach to identifying and addressing data security risks	SV-ED-230a.1	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Data Privacy is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	Privacy policy: https://www.torontosom.ca/privacy-policy Cookie policy: https://www.torontosom.ca/cookie-policy Privacy breach policy: File attached Data breach disclosure: • Since July 2019, there have been no data breaches from TSoM. Before this period, GUS UK had full control and can confirm if any previous breaches. • TSoM's insurance provider, Guard.Me, reported a data breach of student data in June 2021: https://guard.me/customernotice.php Who within your organisation is accountable for regional regulation relating to educational products sales, complaint handling and resolution (i.e. UK section 75 DoFe, USA CFPB) GUS Canada Compliance	Mandatory Training to be Completed: GDPR Essentials: (MTL & Toronto) Following the implementation of the EU General Data Protection Regulation (GDPR) in May 2018, all employees are required to complete the GDPR Essentials refresher training course. Completion of the course is a mandatory and legal requirement for all employees to ensure compliance with the GDPR regulations. Cyber Security Awareness : (MTL & Toronto) Mandatory training course which raises awareness on IT security. No Data breach in the past 5 years Who within your organisation is accountable for regional regulation relating to educational products sales, complaint handling and resolution (i.e. UK section 75 DoFe, USA CFPB) Compliance Officer and President of the Institution	Pls refer to UCW Crisis communication guide These concerns are routinely handled and resolved through domain specific Policies/Procedures. For example, privacy protection of personal information is guided by Policy 6751 - Information Privacy and Security and associated Procedure. The latter details the framework for responding to privacy breaches. Who within your organisation is accountable for regional regulation relating to educational products sales, complaint handling and resolution (i.e., UK section 75 DoFe, USA CFPB)? Compliance Officer	CCTB follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	FCT follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	NCT follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	The Language Gallery follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.
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Data Security	Description of policies and practices relating to collection, usage, and retention of student information	SV-ED-2 30a.2	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.
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Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected ² ² Note to SV-ED-230a.3 – Disclosure shall include a description of corrective actions implemented in response to data breaches.	SV-ED-2 30a.3	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	No data breaches have been recorded in the last 5 years.	TSOM follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	Trebas follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	UCW follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	No security breaches were reported.	FCT follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	NCT follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	The Language Gallery follows GUS Canada and GUS Global policies for data security. No security breaches were reported.
Quality of Education & Gainful Employment	Graduation rate	SV-ED-2 60a.1	2023 Sustainability report – Pg 5, Concordance Table	Graduation rate varies across the GUS group of affiliates depending on the specific educational programs. Overall graduation rate for GUS programs ranges between 90 and 96%.	91.52%	85%	Not available	Not Available	Not Available	Not Available	Not Available
Quality of Education & Gainful Employment	On-time completion rate	SV-ED-2 60a.2	2023 Sustainability report – Pg 5, Concordance Table	GUS does not track on-time completion rates. The completion rate for the various programs averages is above 90% for GUS's group of affiliates.	Quality - >90%, Business 4.66/5, Hospitality - 4.57/5, IT - 4.78/5	Not available	Not available	Not Available	Not Available	Not Available	Not Available

Quality of Education & Gainful Employment	Job placement rate	SV-ED-260a.3	2023 Sustainability report – Pg 5, Concordance Table	Available information indicates that the job placement rate across the GUS group of affiliates is >90%.	Not available	Not available	Not available	Not Available	Not Available	Not Available	Not Available
Quality of Education & Gainful Employment	(1) Debt-to-annual earnings rate and (2) debt-to-discretionary income rate	SV-ED-260a.4	2023 Sustainability report – Pg 5, Concordance Table	No information is currently available for debt to earnings or discretionary income. GUS will put programs in place to collect this information and report the results in subsequent performance reports.	Not available	Not available	Not available	Not Available	Not Available	Not Available	Not Available
Quality of Education & Gainful Employment	Program cohort default rate	SV-ED-260a.5	2023 Sustainability report – Pg 5, Concordance Table	No information is currently available for the cohort default rate. Individual default rate	Not available	Not available	Not available	Not Available	Not Available	Not Available	Not Available
Marketing & Recruiting Practices	Description of policies to assure disclosure of key performance statistics to prospective students in advance of collecting any fees and discussion of outcomes	SV-ED-270a.1	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7, Marketing and Recruiting Practises, Concordance Table	Key performance statistics are available both on the company's website and its global marketing information.	information on quality of education Business Programs – 4.66/5.00 Hospitality and Tourism Programs – 4.57/5 IT Programs – 4.78/5	Not available	Not available	Not Available	Not Available	Not Available	Not Available
Marketing & Recruiting Practices	(1) Instruction and student services expenses and (2) marketing and recruiting expenses	SV-ED-270a.3	2023 SASB Index report - pg 6,7, Marketing and Recruiting Practises, Concordance Table		Not available	Not available	Not available	Not Available	Not Available	Not Available	Not Available

Marketing & Recruiting Practices	Revenue from: (1) Title IV funding, (2) GI Bill funding, and (3) private student loans ⁴ ⁴ Note to SV-ED-270a.4 – Disclosure shall include a discussion of risks and opportunities associated with these and other funding sources.	SV-ED-270a.4	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7, Marketing and Recruiting Practises, Concordance Table	No information is currently available on funding revenue. GUS will put programs in place to collect this information and report the results in subsequent performance reports. Gus has adopted a target of "Increasing the number of students who benefit from scholarships annually from the baseline". his target has been identified in the 2023 Impact Report.	Not available	Not available	Not available	Not Available	Not Available	Not Available	Not Available
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Activity Metrics

N/A	Number of students enrolled ⁵ ⁵ Note to SV-ED-000.A – Students enrolled is defined as those students who have matriculated into a program for which a degree, diploma, certificate, or other formal award is expected to be conferred.	SV-ED-000.A	2023 Sustainability report - Pg 8, Concordance Table	Each educational program within the GUS group of affiliates is unique in size. The total number of students enrolled in 2023/2024 is greater than 87,000. GUS will put programs in place to collect and refine this information and report the results in subsequent performance reports.	1961 (798 - 2022)	1559, 164/1 ratio	(2022) - 1,794	2449	2022 Actuals - 39	2022 Actuals - 442	Not Available
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N/A	Number of applications received for enrollment	SV-ED-000.B	2023 Sustainability report - Pg 8, Concordance Table	Each educational program within the GUS group of affiliates is unique in size. The total number of student applications received in 2023/2024 is greater than 100,000. GUS will put programs in place to collect and refine this information and report the results in subsequent performance reports.	7,977	Toronto (2022) - 816, Montreal (2022) - 2,316	(2022) - 13,882	165	2022 Actuals - 1,786	2022 Actuals - 6,079	Not Available
N/A	Average registered credits per student, percentage online	SV-ED-000.C	2023 Sustainability report - Pg 8, Concordance Table	No information is currently available for the average registered credits per student. GUS will put programs in place to collect this information and report the results in subsequent performance reports.	Not available	Not available	Not available	Not Available	Not Available	Not Available	Not Available

N/A	Number of: (1) teaching staff and (2) all other staff ⁶ ⁶ Note to SV-ED-000.D – Teaching staff include any faculty, adjunct and visiting faculty, instructors, and other educators directly involved in teaching roles.	SV-ED-000.D	2023 Sustainability report - Pg 8, Concordance Table	Each educational program within the GUS group of affiliates is unique in size. The breakdown of teaching staff and total staff is reflective of program size and complexity. The metric that reflects this is the number of students/staff. Students to staff ration across the GUS group of affiliates ranges from 6- to 45, with a couple of affiliates coming in greater than 100. GUS will put programs in place to collect and refine this information and report the results in subsequent performance reports.	9.54% male, 43.88% female, 1.57% no answer	70 teachers, 11 staff	Not available	Not Available	Not Available	Not Available	Not Available
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GUS Global – SASB Concordance Assessment – Germany

Topic (SV-ED)	Accounting Metric (SV-ED)	Code (SV-ED)	Reference	Arden University	Arden Berlin	GUS Germany	Berlin School of Business & Innovation	HTK Academy	GISMA	The Institute of Technology & Innovation Ltd. (INT)
Accounting Metrics										
Marketing & Recruiting Practices	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures ³ ³ Note to SV-ED-270a.2 – The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.	SV-ED-270a.2	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7, Marketing and Recruiting Practices, Concordance Table.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.
Data Security	Description of approach to identifying and addressing data security risks	SV-ED-230a.1	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	We have the following live policies. Data Protection Policy, Email Policy, Password Policy, Redeployment and Disposal of IT Equipment policy Clear Desk and Screen policy, Information Security Incident and Data Breach policy.	Arden follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	GUS Germany follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	BSBI follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	HTK follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	GISMA follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	INT follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.

Data Security	Description of policies and practices relating to collection, usage, and retention of student information	SV-ED-230a.2	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	We have the following live policies. Data Protection Policy, Email Policy, Password Policy, Redeployment and Disposal of IT Equipment policy Clear Desk and Screen policy, Information Security Incident and Data Breach policy.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected ² ² Note to SV-ED-230a.3 – Disclosure shall include a description of corrective actions implemented in response to data breaches.	SV-ED-230a.3	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Yes we have formally registered a data breach with ICO in the last 5 years	Arden follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	GUS Germany follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	BSBI follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	HTK follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	GISMA follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	INT follows GUS Canada and GUS Global policies for data security. No security breaches were reported.

Quality of Education & Gainful Employment	Graduation rate	SV-ED-260a.1	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not Available	N/A (we're not a university, we provide short courses)	Not Available	August 2023 - 62, March 2024 - 22	Not Available	Not Available
Quality of Education & Gainful Employment	On-time completion rate	SV-ED-260a.2	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not Available	Not available	Not Available	Not Available	Not Available	Not Available
Quality of Education & Gainful Employment	Job placement rate	SV-ED-260a.3	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not Available	75%	79%	Not Available	94%	Not Available
Quality of Education & Gainful Employment	(1) Debt-to-annual earnings rate and (2) debt-to-discretionary income rate	SV-ED-260a.4	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not Available	Not available	Not Available	Not Available	Not Available	Not Available
Quality of Education & Gainful Employment	Program cohort default rate	SV-ED-260a.5	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not Available	Not available	Not Available	Not Available	Not Available	Not Available
Marketing & Recruiting Practices	Description of policies to assure disclosure of key performance statistics to prospective students in advance of collecting any fees and discussion of outcomes	SV-ED-270a.1	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7 Marketing and Recruiting Practices, Concordance Table	Not Available	Not Available	Not available	Not Available	Not Available	Not Available	Information available in the public domain
Marketing & Recruiting Practices	(1) Instruction and student services expenses and (2) marketing and recruiting expenses	SV-ED-270a.3	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7 Marketing and Recruiting Practices, Concordance Table	Not Available	Not Available	Not available	Not Available	Not Available	Not Available	Not Available

Marketing & Recruiting Practices	Revenue from: (1) Title IV funding, (2) GI Bill funding, and (3) private student loans ⁴ ⁴ Note to SV-ED-270a.4 – Disclosure shall include a discussion of risks and opportunities associated with these and other funding sources.	SV-ED-270a.4	2023 GUS Impact Report, 2023 SASB Index report - pg 6,7 Marketing and Recruiting Practices, Concordance Table	Not Available	Not Available	Not available	Not Available	Scholarships - 1-100%, 4 - 50%	Not Available	Not Available
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Activity Metrics										
N/A	Number of students enrolled ⁵ ⁵ Note to SV-ED-000.A – Students enrolled is defined as those students who have matriculated into a program for which a degree, diploma, certificate, or other formal award is expected to be conferred.	SV-ED-000.A	2023 Sustainability report - Pg 8, Concordance Table	2022 Actuals - Arden (not including Berlin) - 4,115, Berlin - 703	Not Available	2022 actuals - HTK - 289, UE (INT+EU+DEU) - 1,191, GISMA - 325	, Enrolments - 1,653 (2022)	2023 Actuals - 714	Not Available	511
N/A	Number of applications received for enrollment	SV-ED-000.B	2023 Sustainability report - Pg 8, Concordance Table	2022 Actuals - Arden (not including Berlin) - 34,065, Berlin - 14,181	Not Available	2022 actuals - HTK - 609, UE (INT+EU+DEU) - 6,399, GISMA - 2,952	Applications - 19,400 (2022)	2022 Actuals - 609	Not Available	Not Available
N/A	Average registered credits per student, percentage online	SV-ED-000.C	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Not Available	not available		Not Available	Not Available	Not Available

N/A	Number of: (1) teaching staff and (2) all other staff ⁶ ⁶ Note to SV-ED-000.D – Teaching staff include any faculty, adjunct and visiting faculty, instructors, and other educators directly involved in teaching roles.	SV-ED-000.D	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Not Available	Number of teaching staff to support staff – 4 full-time teaching staff, 5 part-time teaching staff, 1 support staff	110 staff, 52 male, 53 female, See graph for student diversity	Teaching staff -15, Support staff - 20	Not Available	- Number of students to staff – there are up to 30 students in each class and the staff includes a lecturer and a practitioner per class. 30 staff and 60 seasonal lecturers.
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GUS Global – SASB Concordance Assessment – UK and EU

Topic (SV-ED)	Accounting Metric (SV-ED)	Code (SV-ED)	Reference	FutureLearn Ltd.	HighQ Education for the Real World	IBAT College Dublin	London College of Contemporary Music (LCCM)	London Academy of Training	London College of Contemporary Arts	London School of Business and Finance (LSBF) Singapore	LSBF UK
Accounting Metrics											
Marketing & Recruiting Practices	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures 3 Note to SV-ED-270a.2 – The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.	SV-ED-270a.2	2023 SASB Index report - pg 6,7, Marketing and Recruiting Practises, Concordance Table	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.

Data Security	Description of approach to identifying and addressing data security risks	SV-ED-230a.1	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Future Learn follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	High IQ follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	We have not experienced any data security issues. To date there has been no data breaches reported.	please see IT policy: https://www.lccm.org.uk/media/923654/lccm-policy-compendium-21-22.pdf Principal [is accountable for regional regulation.]	LAT follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	[IT and Data security policies.] These are all handled centrally bu GUS IT. Managing Director is accountable for regional regulation relating to educational products sales, complaint handling and resolution.	See documents for reference. POL-OP007 Security Policy POL-QA008 Data Protection and Privacy Policy	[Please provide details of your company IT and Data security policies and copies of the respective policies.] Central with miguel Depending on the type of complaint and whom the complainant is issued by we have a student complaints policy - stage 1 informal complaint issued to appropriate staff member, stage 2, Where the complaint has not been resolved or satisfactorily dealt with as an informal complaint, a student can submit a formal complaint. Students will be expected to provide details of their attempt to resolve the matter as an informal complaint, or a suitable reason as to why informal resolution was not possible. Stage 3 Review, . If the response to the complaint following completion of the Stage 2 procedure is not considered acceptable by the complainant, they may invoke Stage 3, which involves a reviewof the case. Requests for review must be submitted by the complainant within 21 days of the date
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											of the outcome notification of the formal complaint. The review will be undertaken by the Complaints Committee.
Data Security	Description of policies and practices relating to collection, usage, and retention of student information	SV-ED-2 30a.2	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of * No students or employees (0%) affected by data breaches each year by 2025*. his target has been identified in the 2023 Impact Report.	Information obtained during student enrollment	Information is obtained during student enrollment.	Information is gathered during the student enrollment process. Some sensitive information is optional.	Information is obtained during student enrollment.	Information is obtained during student enrollment.	Information is obtained during student enrollment. Some information is optional.

Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected 2 Note to SV-ED-230a. 3 – Disclosure shall include a description of corrective actions implemented in response to data breaches.	SV-ED-2 30a.3	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Future Learn follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	High IQ follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	IBAT follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	LCCM follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	No outstanding issues. Risk assessments are carried out when required. Data policy is included within the GUS Employee Handbook (pp. 227-229) attached.	LCCA follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	LSBF has the following documents in place that address data security, SYM-RMP02 LSBF Risk Management Plan. There were no Outstanding data security issues.	None Recorded, no outstanding issues.
Quality of Education & Gainful Employment	Graduation rate	SV-ED-2 60a.1	2023 Sustainability report – Pg 5, Concordance Table	>94%	100%	Not Available	Not Available	N/A (we're not a university, we provide short courses)	Not Available	Graduation rate: 95.6% (2022-2023)	60%
Quality of Education & Gainful Employment	On-time completion rate	SV-ED-2 60a.2	2023 Sustainability report – Pg 5, Concordance Table	75-80%	75-80%	75-80%	75-80%	75-80%	75-80%	75-80%	75-80%
Quality of Education & Gainful Employment	Job placement rate	SV-ED-2 60a.3	2023 Sustainability report – Pg 5, Concordance Table	>90%	100	Not available	94%	94%	94%	94%	94%
Quality of Education & Gainful Employment	(1) Debt-to-annual earnings rate and (2) debt-to-discretionary income rate	SV-ED-2 60a.4	2023 Sustainability report – Pg 5, Concordance Table	Quality rating >90%	Not Available	Not available	Not Available	Not available	Not Available	Not Available	Not Available
Quality of Education & Gainful Employment	Program cohort default rate	SV-ED-2 60a.5	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not Available	Not available	Not Available	Not available	Not Available	12%	Not Available

Marketing & Recruiting Practices	Description of policies to assure disclosure of key performance statistics to prospective students in advance of collecting any fees and discussion of outcomes	SV-ED-270a.1	2023 SASB Index report - pg 6.7, Marketing and Recruiting Practises, Concordance Table	Not Available	Not Available	Information available in public domain	Not Available	Not available	Not Available	Not Available	Not Available
Marketing & Recruiting Practices	(1) Instruction and student services expenses and (2) marketing and recruiting expenses	SV-ED-270a.3	2023 SASB Index report - pg 6.7, Marketing and Recruiting Practises, Concordance Table	Not Available	Not Available	Not available	Not Available	Not available	Not Available	Not Available	Not Available
Marketing & Recruiting Practices	Revenue from: (1) Title IV funding, (2) GI Bill funding, and (3) private student loans ⁴ 4 Note to SV-ED-270a.4 – Disclosure shall include a discussion of risks and opportunities associated with these and other funding sources.	SV-ED-270a.4	2023 SASB Index report - pg 6.7, Marketing and Recruiting Practises, Concordance Table	Not Available	Not Available	Not available	Not Available	Not available	Not Available	Not Available	Not Available
Activity Metrics											

N/A	Number of students enrolled ⁵ 5 Note to SV-ED-000.A – Students enrolled is defined as those students who have matriculated into a program for which a degree, diploma, certificate, or other formal award is expected to be conferred.	SV-ED-000.A	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Not Available	As at 26.06.2023 the number of student enrolled was: PROGRAMME TYPE ENROLLED STUDENTS AS AT 26.06.2023 1 English Language 1,248 2 MBA - FT 7 MBA - PT 16 Modular MBA 7 3 BA 77 4 Bachelor of Business 16 5 Diplomas 239 Grand Total 1,610	Not Available	500 per annum	Not Available	Total number of students: (2021-2022) – 2139 (2022-2023) – 2709	1911
N/A	Number of applications received for enrollment	SV-ED-000.B	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Not Available	Not available	Not Available	Not available	Not Available	Not Available	Not Available
N/A	Average registered credits per student, percentage online	SV-ED-000.C	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Not Available	Not available	Not Available	not available	Not Available	Not Available	Not Available

N/A	Number of: (1) teaching staff and (2) all other staff 6 Note to SV-ED-000.D – Teaching staff include any faculty, adjunct and visiting faculty, instructors, and other educators directly involved in teaching roles.	SV-ED-000.D	2023 Sustainability report - Pg 8, Concordance Table	49% female, 51% male, 1% non binary, 1% genderpeer	Not Available	• Number of students to staff – there are up to 30 students in each class and the staff includes a lecturer and a practitioner per class, 61 female, 57 male	Not Available	Number of teaching staff to support staff – 4 full-time teaching staff, 5 part-time teaching staff, 1 support staff	Not Available	Number of student to staff: 1:24 (2021-2022) Number of Teaching staff: 72 (2022) – Full Time & Part Time	84 total staff (includes bothn full time and free lance workers). LSBF have 39 colleagues based in India, 41 in the UK and 4 in Europe
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GUS Global – SASB Concordance Assessment - R3 (SABA, MUS,SMU), ULAW (Law and Business), India

Topic (SV-ED)	Accounting Metric (SV-ED)	Code (SV-ED)	Reference	R3 Education	University of Law	Pearl Academy	UPES University
Accounting Metrics							
Marketing & Recruiting Practices	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures ³ ³ Note to SV-ED-270a.2 – The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.	SV-ED-270a.2	2023 SASB Index report - pg 6.7, Marketing and Recruiting Practices, Concordance Table	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.
Data Security	Description of approach to identifying and addressing data security risks	SV-ED-230a.1	GUS Company website, 2023 Sustainability report - pgs 3.4, Cyber Security, Concordance Table	Please see R3 IT and Data Security.docx There have been no formally registered data breaches in the past 5 years. Who within your organisation is accountable for regional regulation relating to educational products sales, complaint handling and resolution (i.e. UK section 75 DofE, USA CFPB) Patrick Donnellan	Staff IT Acceptable Use Policy Student IT Acceptable Use Policy IT Information Security Policy Cyber Incident Management Process Complaints: All our students, whether studying in the UK, abroad, and/or online are entitled to use our complaints procedure. If students are dissatisfied with the outcome of the formal process and have received a completion of procedures letter they are entitled to apply to the Office of the Independent Adjudicator (OIA) to review their complaint.	Pearl follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	Acceptable use IT policy in place - Available online on the Universities website. This policy outlines the approach to identifying and addressing security risks. There have been no data breaches to date.

GUS Global – SASB Concordance Assessment - R3 (SABA, MUS,SMU), ULAW (Law and Business), India

Topic (SV-ED)	Accounting Metric (SV-ED)	Code (SV-ED)	Reference	R3 Education	University of Law	Pearl Academy	UPES University
Accounting Metrics							
Marketing & Recruiting Practices	Total amount of monetary losses as a result of legal proceedings associated with advertising, marketing, and mandatory disclosures ³ ³ Note to SV-ED-270a.2 – The entity shall briefly describe the nature, context, and any corrective actions taken as a result of the monetary losses.	SV-ED-270a.2	2023 SASB Index report - pg 6,7, Marketing and Recruiting Practices, Concordance Table	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.	No monetary losses have been incurred to date related to legal proceedings associated with advertising, and marketing programs.
Data Security	Description of approach to identifying and addressing data security risks	SV-ED-230a.1	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Please see R3 IT and Data Security.docx There have been no formally registered data breaches in the past 5 years. Who within your organisation is accountable for regional regulation relating to educational products sales, complaint handling and resolution (i.e. UK section 75 DoF, USA CFPB) Patrick Donnellan	Staff IT Acceptable Use Policy Student IT Acceptable Use Policy IT Information Security Policy Cyber Incident Management Process Complaints: All our students, whether studying in the UK, abroad, and/or online are entitled to use our complaints procedure. If students are dissatisfied with the outcome of the formal process and have received a completion of procedures letter they are entitled to apply to the Office of the Independent Adjudicator (OIA) to review their complaint.	Pearl follows GUS Canada and GUS Global policies for data security. Data Privacy is governed by GUS's Privacy Policy. The Office of the Chief Compliance Officer is accountable for regional regulations relating to educational product sales, complaint handling, and resolution.	Acceptable use IT policy in place - Available online on the Universities website. This policy outlines the approach to identifying and addressing security risks. There have been no data breaches to date.

Data Security	Description of policies and practices relating to collection, usage, and retention of student information	SV-ED-230a.2	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	Information is obtained during student enrollment and retained.	Information is obtained during student enrollment and retained. Certain components of information is optional.	Data collection, usage and retention of student information is governed at a corporate level by GUS's Privacy Policy and the data security policies in place at its affiliates. . These policies specifically address: a) the Personal data Privacy Notice, b) what personal information is required, c) How and when data is shared, d) Data Retention, and e) rights, queries, and complaints. GUS has adopted a Corporate data security target of " No students or employees (0%) affected by data breaches each year by 2025". his target has been identified in the 2023 Impact Report.	Information collected as part of university enrollment. Certain components of information are optional.
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Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of students affected ² ² Note to SV-ED-230a.3 – Disclosure shall include a description of corrective actions implemented in response to data breaches.	SV-ED-230a.3	GUS Company website, 2023 Sustainability report - pgs 3,4, Cyber Security, Concordance Table	R3 follows GUS Canada and GUS Global policies for data security. No security breaches were reported.	The University of Law's IT Infrastructure has been designed with resilience and redundancy as a core principle to enable recovery from a cyber attack. This design includes: <ul style="list-style-type: none"> • 2 Data Centre's providing duplicate versions of our core business systems and Infrastructure • 2 Internet breakouts providing separate routes and redundancy for connection to critical cloud systems • Resilient network connecting all campuses managed by Jisc (JANET) providing 2 separate network links to each campus • 3 copies of ULaw Data for recovery purposes stored in: <ul style="list-style-type: none"> • Primary Data Centre (Telehouse London) • Secondary Data Centre (Guildford) – Will be replaced by a Cloud Data Centre when Guildford closes. • Secure Cloud based copy separated from ULaw network The cloud based copy includes the latest technology meaning our data cannot be encrypted which is the most common threat from a cyber attacker. This is known as immutable backup. Monitoring services are running 24/7 in conjunction with a 3rd Party Network Operations Centre (NOC) checking for any unusual activities on the ULaw network and systems and providing early warning to IT Security on any potential risks. Risks are identified through various forums, meetings and processes, including monthly IT Risk Meeting, IT Advisory Meetings and weekly IT Security and IT Change Board meetings.	No data breaches recorded to date.	No data breaches recorded.
Quality of Education & Gainful Employment	Graduation rate	SV-ED-260a.1	2023 Sustainability report – Pg 5, Concordance Table	In the 2021-22 academic year there were 250 graduates	Students who completed their course during academic year 2021/22, 73% have already graduated; 25% still have opportunities to re-sit and hence successfully graduate.	93%	93%
Quality of Education & Gainful Employment	On-time completion rate	SV-ED-260a.2	2023 Sustainability report – Pg 5, Concordance Table	Not Available	See above	96%	96%

Quality of Education & Gainful Employment	Job placement rate	SV-ED-260a.3	2023 Sustainability report – Pg 5, Concordance Table	97 - 100%	Not available	From total - 77.5%, From eligible -99%, 99% employment in field of Study	From total - 79%, From eligible -96%, 84% employment in field of Study
Quality of Education & Gainful Employment	(1) Debt-to-annual earnings rate and (2) debt-to-discretionary income rate	SV-ED-260a.4	2023 Sustainability report – Pg 5, Concordance Table	Not Available	Not available	Not Available	Not Available
Quality of Education & Gainful Employment	Program cohort default rate	SV-ED-260a.5	2023 Sustainability report – Pg 5, Concordance Table	Not Available	See above	13%	10%
Marketing & Recruiting Practices	Description of policies to assure disclosure of key performance statistics to prospective students in advance of collecting any fees and discussion of outcomes	SV-ED-270a.1	2023 SASB Index report - pg 6,7, Marketing and Recruiting Practices, Concordance Table	Not Available	Not available	Not Available	Not Available
Marketing & Recruiting Practices	(1) Instruction and student services expenses and (2) marketing and recruiting expenses	SV-ED-270a.3	2023 SASB Index report - pg 6,7, Marketing and Recruiting Practices, Concordance Table	Not Available	Not available	Not Available	Not Available

Marketing & Recruiting Practices	Revenue from: (1) Title IV funding, (2) GI Bill funding, and (3) private student loans ⁴ ⁴ Note to SV-ED-270a.4 – Disclosure shall include a discussion of risks and opportunities associated with these and other funding sources.	SV-ED-270a.4	2023 SASB Index report - pg 6.7, Marketing and Recruiting Practices, Concordance Table	Not Available	Not Applicable	Not Available	Not Available
Activity Metrics							
N/A	Number of students enrolled ⁵ ⁵ Note to SV-ED-000.A – Students enrolled is defined as those students who have matriculated into a program for which a degree, diploma, certificate, or other formal award is expected to be conferred.	SV-ED-000.A	2023 Sustainability report - Pg 8, Concordance Table	2022 Actuals - SABA-120, MUA - 130, SMU - 129	Number of students enrolled and current at some point during the academic year 2022/23: 21,801; 1,214 of these were enrolled on more than one course, (2022 LAW) - 11,920, (2022 Business) - 1,553	Actuals - 3780	2022 Actuals - 3899
N/A	Number of applications received for enrollment	SV-ED-000.B	2023 Sustainability report - Pg 8, Concordance Table	2022 Actuals - SABA - 975, MUA - 652, SMU - 658	(2022) - Law - 28,689, Business - 29,394	Not Available	2022 Actuals - 9,440
N/A	Average registered credits per student, percentage online	SV-ED-000.C	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Not available	Not Available	Not Available

N/A	Number of: (1) teaching staff and (2) all other staff ⁶ ⁶ Note to SV-ED-000.D – Teaching staff include any faculty, adjunct and visiting faculty, instructors, and other educators directly involved in teaching roles.	SV-ED-000.D	2023 Sustainability report - Pg 8, Concordance Table	Not Available	Number of: (1) teaching staff adjunct and d current ty some point during academic year 2022/23: 541; (please note; this includes academic staff who are Tutor, Senior Tutor and Manager-Tutor career levels only – this will not be 100% accurate as there may be employees at higher career levels who still teach)	16:1 Student staff ratio	Not Available
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