



2024

Corporate
Sustainability Report

Table of Contents

3 Letter from the CEO

4 Introduction

5 About Us

7 Transforming Patients' Lives

8 Environmental

8 Environmental Sustainability

9 Social

9 Patients: Our Inspiration

11 Workplace Culture

12 Employees and Communities

13 Governance

13 Shareholder Favorable Governance

14 Ethics and Business Conduct

15 Risk Management

16 Annex

17 SASB Table

OUR MISSION IS TO PIONEER A NEW BRANCH OF MEDICINE BASED ON THE DIRECTED DIFFERENTIATION AND TRANSPLANT OF ALLOGENEIC CELLS TO PATIENTS

Letter from the CEO



To Our Stockholders,

At Lineage, we have continued our commitment to supporting sustainable innovation in biotechnology while recognizing environmental stewardship, social responsibility, and strong corporate governance. Our emphasis on corporate responsibility and sustainability (CRS) will help ensure that our innovations benefit both the patients whom we aim to impact as well as the planet. We sincerely appreciate the support of our stakeholders as we work towards these goals.

Lineage is a clinical-stage biotechnology company working to position itself as a leader in regenerative medicine through the transplant of specific cell types to treat significant unmet medical needs. We deliver mature, differentiated cells, which are guided along a specific lineage to become functionally identical to the cells which an individual has lost due to disease or trauma. Those cells are then transplanted in a one-time procedure to treat conditions caused by the loss or dysfunction of a specific cell type. We summarize this approach as “replace and restore.” In the setting of dry-age related macular degeneration (dry-AMD), we have created new retinal pigment epithelial (RPE) cells to replace the RPE cells that have been lost by an individual after decades of use. This allogeneic cell therapy program, OpRegen®, led to a global development and commercialization partnership with Roche and Genentech, a member of the Roche Group. We also have established a pipeline of earlier-stage product candidates, each utilizing a single, carefully selected and cultured cell line for the life of a product, which eliminates donor variability and reduces regulatory risk. We are committed to positively impacting patients and plan to be mindful of sustainability.

2024 marked a year of clinical and regulatory execution for our team, as we made significant progress in many areas, advancing our programs, expanding collaborations, and strengthening our balance sheet to help reach important milestones in 2025 and beyond. Our corporate objectives for 2025 are to emphasize the further progression of our allogeneic cell therapy programs, making responsible investments in the expansion of our novel approach to cell transplant medicine in disease settings where we believe we can make a meaningful impact, and the continued support of our collaborations. The significant investments we have made in our people, collaborations, and sustainability position us well for our next stage of growth. As the power of our cell differentiation and manufacturing platforms are further demonstrated and validated, we believe that our pipeline of internally-owned assets and cell-based know-how will make us a desirable development partner and an attractive opportunity for investors

We are committed to creating a positive impact for our stakeholders and strive to make a difference in the communities where we live and work. Our aim is to encourage a collaborative workplace environment which rewards impact and we will continue to make investments to achieve the highest ethical and operational standards. We are excited about what the future can bring to Lineage, and we thank you for being a part of our journey.

Regards,

A handwritten signature in black ink, appearing to read 'Brian M. Culley', written in a cursive style.

Brian M. Culley
Chief Executive Officer

Introduction

We believe a dedication to sustainability is important to our business and we endeavor to uphold standards in support of that mission. The Nominating and Corporate Governance Committee of the Board provides oversight of our practices and reporting with respect to Corporate Responsibility and Sustainability (CRS) matters.

In 2022, we established a CRS Task Force, made up of key executives and cross-functional subject matter experts across our Company. Our Board and its committees, working with this group, provides strategic direction for our CRS efforts and approves and oversees the selection and implementation of material CRS initiatives.

This updated Corporate Responsibility and Sustainability Report covers data to December 31, 2024, unless otherwise noted. This report was prepared in accordance with the Sustainability Accounting Standards Board (SASB) standard. In compiling this Corporate Responsibility and Sustainability Report, in 2024, we updated our SASB assessment, which includes examining a range of key stakeholders — including investors, patients, comparable biotechnology companies, and rating organizations. We then reviewed the recommended topics for inclusion in the sustainability disclosure, rating methodologies, investment decision-making, goal setting, and strategy. The tenets of our CRS strategy are:

EMPLOYEES AND COMMUNITIES

ENVIRONMENTAL SUSTAINABILITY

ETHICS AND BUSINESS CONDUCT

SHAREHOLDER FAVORABLE GOVERNANCE

RISK MANAGEMENT

PATIENTS: OUR INSPIRATION

The disclosures within the SASB framework were prepared with the goal of developing future qualitative and quantitative reporting that will also align with industry best practices. Our objective is to provide continued transparency as we further enhance our performance in the areas of responsibility and sustainability. Working with investor stakeholders, SASB has developed a standardized disclosure on the industry specific issues most important to our stakeholders. By mapping our organizational programs against the SASB framework, Lineage's responsibility and sustainability efforts are now part of a broader set of organizational goals. We believe we are making meaningful progress within these SASB topics and expect to harvest many other benefits indirectly resulting from improvements in these areas.

All statements in this report, other than statements of historical fact, are forward-looking statements within the meaning of federal securities laws. These statements are subject to risks and uncertainties and are not guarantees of future performance. All forward-looking statements are based on management's current assumptions, estimates, and projections. For a discussion of certain factors that could cause the company's results or performance to differ, we refer you to the Company's filings at SEC.gov. This Report is for informational purposes only and is not an offer to sell or a solicitation of an offer to buy any securities of Lineage Cell Therapeutics, Inc. (hereinafter defined as "Lineage"). This Report includes certain information obtained from trade and statistical services, third-party publications, and other sources. Lineage has not independently verified such information and there can be no assurance as to its accuracy.

About Us

Lineage Cell Therapeutics, Inc. (Lineage) is a clinical-stage biotechnology company developing novel allogeneic, or “off-the-shelf,” cell therapies for serious neurological and ophthalmic conditions. Our programs are based on our proprietary, cell-based technology platform and associated development, formulation, delivery and manufacturing capabilities. From this platform, we design, develop, manufacture, and test specialized human cells with anatomical and physiological functions similar or identical to cells found naturally in the human body. The cells we manufacture are produced by applying directed differentiation processes to established, well-characterized, and self-renewing pluripotent cell lines. These processes are based on specific developmental lineages and generated cells with desired characteristics. Functional cells developed from such lineages and which are relevant to the underlying condition are transplanted into patients in an effort to (a) replace or support cells that are absent or dysfunctional due to degenerative disease, aging, or traumatic injury, and (b) restore or enhance the patient’s functional activity.

Our business strategy is to efficiently leverage our technology platform and our development and manufacturing capabilities to advance our programs internally or in conjunction with strategic partners to further enhance their value and probability of success.

Lineage is incorporated in the State of California. Our common shares trade on the NYSE American and the Tel Aviv Stock Exchange (TASE) under the symbol “LCTX.” Our principal executive offices are based in Carlsbad, CA.

Broad Capabilities

Cell manufacturing and transplant technology

5

Cell types in active development

>200

Cell types for future targeting

∞

Commercial scalability and cell line supply

Highly Differentiated

Allogeneic product candidates

2

Product candidates in active clinical trials

0

>50 patients treated with zero cases of rejection

>\$1B

Addressing multi-billion dollar markets

Validated Technology

Global partnership for lead asset OpRegen®

\$670M*

Partnership

Genentech

A Member of the Roche Group

5

Unprecedented cases of retinal regeneration

1

Single administration per patient

* Includes \$50M up front payment received Jan 2022, \$620M of eligible milestones and double-digit royalties on sales.

Cell Therapy Pipeline – 100% Allogeneic

FIELD	PROGRAM	PHASE 1	PHASE 2	PHASE 3	
 Ophthalmology	OpRegen[®] Dry AMD with Geographic Atrophy (GA)	24 patients treated	Enrolling		Genentech <i>A Member of the Roche Group</i> Funded Partnership
 Demyelination	OPC1 Spinal Cord Injury (SCI)	30 patients treated			CIRM <i>CALIFORNIA STEM CELL AGENCY</i> Grant Partner
 Neurotology	ANP1 (ReSonance[™]) Auditory Neuropathy (Hearing Loss)	Preclinical			
 Neurology	RND1 Undisclosed indications	Research			FACTOR[®] <i>BIOSCIENCE</i> Gene Editing Partner
 Ophthalmology	PNC1 Vision loss; Retinitis Pigmentosa	Research			

Locations



CORPORATE HEADQUARTERS
Carlsbad, California



RESEARCH & DEVELOPEMENT
Carlsbad, California



MANUFACTURING
Jerusalem Biopark, Israel

Transforming Patients' Lives

A photograph showing two men in an office environment. The man on the left is seated in a wheelchair, wearing a teal patterned shirt and has sunglasses on his head. The man on the right is standing and wearing a grey sweater. They are both looking at each other as if in conversation. In the background, there is a wooden bookshelf with books and a basketball, and a television on a desk.

Lineage believes it has a responsibility to serve, support, and be transparent with our stakeholders, and, as part of this overall mission, is committed to effectively managing CRS issues. We believe that our focus on responsibility and sustainability can help drive business practices that are crucial to our long-term growth. While our core competency is as a clinical-stage biotechnology company, the Lineage mission is inherently aligned with CRS principles, as we are committed to improving the lives of people with unmet medical needs.

Environmental

Environmental Sustainability

Lineage is committed to responsible environmental practices that include conservation of natural resources, pollution prevention, and reduction of waste. As environmental concerns become more prevalent, we recognize the need to comply with increasing regulations and stricter environmental standards. With our dedication to human health, our efforts go beyond medicine and into protecting and improving the entire ecosystem. While our environmental footprint is relatively small, we are striving to steadily improve our sustainable practices. Examples of our commitment include:

- ✓ Encouraging **ENVIRONMENTALLY FRIENDLY WORK PRACTICES** by reusing and recycling our resources
- ✓ Increased use of e-records and e-signing technology, **REDUCING OUR PRINTING** and other consumption
- ✓ **REDUCING WATER USAGE**
- ✓ Supporting **ETHICAL TREATMENT OF ANIMALS** in research
- ✓ Supporting **HYBRID WORK SCHEDULES**, reducing the environmental impact of employee commuting
- ✓ Responsibly disposing of our **LIMITED WASTE**
- ✓ Prioritizing **RESPONSIBLE CARBON FOOTPRINT PRINCIPLES** as our facility needs evolve

Lineage complies with all applicable legal and regulatory requirements to minimize its environmental footprint. We are committed to making responsible investments in systems and technology to ensure compliance and to meet or exceed these standards. We have implemented ways to boost efficiency, such as utilizing high-efficiency electrical equipment including LED and motion detector lighting and high-efficiency HVAC units. Our headquarters uses recycled water for irrigation. We also maintain formal hazardous waste and medical waste disposal policies.

Going forward, we will continue to engage with suppliers throughout our global value chain to understand the impacts in order to conserve resources, reduce costs, and promote ethical practices in line with our values. Although we do not currently incorporate specific aspects of our environmental policy into our business analysis, we do seek business partners that align with our values and long-term goals. We believe that our focus on environmental sustainability, with the objective of reducing costs and improving our operations, may provide a strategic benefit to the Company. Furthermore, we are committed to doing our part to mitigate environmental risks by placing increased focus and emphasis on responsibility and sustainability.

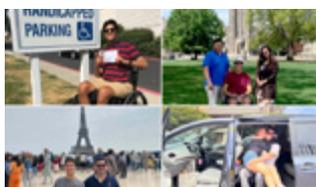
Social



Patients: Our Inspiration

VIEW THEIR STORIES AT LINEAGECELL.COM/MEDIA

At Lineage, we believe our most important asset is our people. We continually strive to use our knowledge, talents, and resources to improve the quality of life of our communities, patients, and workforce. By developing our strategy with a focus on improving social impact, we can continue to drive innovation in our industry.



THE STEM CELLAR
The Official Blog of CIRM, California's Stem Cell Agency - Where Are They Now: Jake Javier



PIONEERING CELL TRANSPLANTS FOR THE TREATMENT OF SPINAL CORD INJURY
Christopher and Dana Reeve Foundation Blog



OPC1 PATIENT SPOTLIGHT - CHRIS BLOCK - PART 1
In 2016, Chris Block was paralyzed in a bicycling accident. In 2023, he is an avid scuba diver, horseback rider and, importantly, has his independence. This two-part video series highlights his remarkable journey.



OPC1 PATIENT SPOTLIGHT - CHRIS BLOCK - PART 2



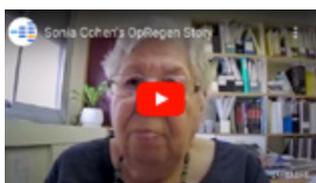
PATIENTS MAKING STRIDES IN ADVANCING SCI RESEARCH
Christopher and Dana Reeve Foundation Blog



THE STEM CELLAR
The Official Blog of CIRM, California's Stem Cell Agency
Update on spinal cord injury patient Jake Javier, enrolled in CIRM-funded stem cell clinical trial.



OPC1 PROGRAM - PATIENT SPOTLIGHT - JAKE JAVIER
In 2016, Jake Javier was paralyzed from the neck down. In late 2022, he is set to graduate from Duke University with his Master's Degree in Biomedical Engineering, with plans to help those impacted by neurological injuries or diseases.



SONIA COHEN'S OPREGEN STORY
Dry AMD patient Sonia Cohen discusses her experience in Lineage's OpRegen clinical study, and how the treatment has impacted her day-to-day life.



CHERI'S STORY
Documenting Cheri McDaniel's vision loss, how it impacted her life at home and work, and her experience after participating in Lineage's OpRegen clinical study.

SEE MORE OF WHO INSPIRES US AT
LINEAGECELL.COM/MEDIA/#PERSPECTIVES

INTERVIEWS, ARTICLES & PODCASTS



LABIOTECH
CEO Brian Culley joins the podcast to discuss treating spinal cord injuries with stem cells



CNN
He was paralyzed his last day of high school. How an experimental trial is showing 'unexpected improvement'



CAN CELL THERAPY REVERSE HEARING LOSS?
Brian Taylor, AuD of This Week in Hearing speaks with Lineage CEO Brian Culley about the ReResonance™ Program



REVOLUTIONIZING MEDICINE WITH CELL THERAPY
Solomon Wilcots of Russo partners speaks with Lineage CEO Brian Culley



BIOTECH NATION ... WITH DR. MOIRA GUNN
Brian Culley, CEO, talks about a new approach to treating diseases which replaces damaged cells with new ones



SAN DIEGO BUSINESS JOURNAL
Lineage Looking to Restore Sight, Hearing, Movement



LABIOTECH
CEO Brian Culley discusses the OPC1 program and the challenges associated with clinical trials in the SCI space



BIOTECHTV
CEO Brian Culley describes the idea behind organizing the Spinal Cord Injury Investor Symposium and gives an overview of Lineage's cell therapy approach

LINEAGE SOCIAL MEDIA



[@Lineage Cell Therapeutics](#)



[LineageCell](#)



[LineageCell](#)



[@LineageCell](#)

Fostering a Thriving Workplace Culture

Lineage emphasizes workplace culture, professional development, and inclusive merit-based access to opportunities as sustainable business practices. At all levels of the Company, including our Board of Directors, we embrace a wide range of experiences, perspectives, skills, and backgrounds, which helps us build a strong, innovative, and forward-thinking organization. We strive to create an environment where all employees have the opportunity to thrive, and their skills, experiences and contributions are valued and recognized.



As of December 31, 2024, we had 77 employees, of which 24 were employed by Lineage and 53 were employed by Cell Cure and work in Israel. Of the 77 employees, 70 were employed on a full-time basis and seven were employed on a part-time basis. Nine employees hold PhD degrees in one or more fields of science or doctorates in medicine.

Lineage is an equal opportunity employer and has ongoing policies and practices to comply with all applicable federal, state, and local laws in providing equal opportunity in employment to all employees and applicants. Lineage continuously evaluates new employment laws as they are issued and implements appropriate policies as required.

Supporting and Rewarding our Employees

Our employees are our most important asset. We work hard to create a rewarding and supportive environment that empowers our employees to thrive. Examples of our commitment include:

- A dedication to employee safety through occupational health and safety programs
- The grant of stock options in the Company to all employees
- Company-wide bonus program based on achievement of Company goals
- Opportunities for professional development, Company-paid training, continuing education, and advancement
- Annual performance evaluations to 100% of employees
- Regular reviews of our compensation model to ensure market-appropriate and fair pay practices.
- Paid time off including vacation, sick leave, and holidays

Lineage provides comprehensive benefits to meet the needs of employees in each geography.* Some of the various benefits we offer include:

- ✓ Medical Insurance, including PPO and HMO options and mental health services.
- ✓ Generous contributions to health-related premiums for employees and dependents
- ✓ Prescription Drug Coverage including mail order delivery
- ✓ Dental and Vision insurance
- ✓ Healthcare Flexible Spending Accounts (FSA)
- ✓ Basic Life Insurance and AD&D
- ✓ Short-term and Long-term Disability
- ✓ Voluntary Life, Critical Illness, Accident Insurance, Hospital Indemnity, Legal Assistance, and Pet Insurance
- ✓ 401(k) Savings Plan with 5% employer match and pension programs specific to non-U.S. employees.

* Benefits are tailored to meet the needs of employees in each geography; not all benefits available in every geography.

Employees and Communities

In addition to base salary and benefits, generally all Lineage employees participate in incentive plans that support our organizational philosophy of allowing employees to share in our Company's performance and success. Our compensation program is designed to attract, retain, and reward performance and align incentives with achievement of our strategic plan and both short- and long-term operating objectives.

We support and empower our employees' efforts to volunteer in their communities by providing them with generous paid-time-off benefits. Additional programs include travel assistance, recreational discounts, and onsite fitness centers. We are dedicated to ensuring the health and safety of our team members, patients, partners, and suppliers.

Members of our human resource department annually review benefits to ensure we can meet the well-being of our employees and their families. Our dedicated global health and safety function ensures that employees are trained on best practices to create a safe and healthy workplace for all. We believe in giving back to the communities in which we live and work.



Lineage is committed to spinal cord injury (SCI) engagement and advocacy, with an overarching goal of enhancing awareness and elevating the patient's voice in the treatment development process via a focus on patient education, treatment access, enhanced disease awareness and attention.

As part of our enhanced patient awareness and advocacy efforts, a key area of focus for the team has been re-engagement and establishment of new relationships with various advocacy organizations and patient advocates.

We established or expanded collaborations with organizations such as ASIA (American Spinal Injury Association), Spinal Cord Outcomes Partnership Endeavor (SCOPE), Wings for Life, and the Christopher and Dana Reeve Foundation, among others.

In 2025, Lineage is proud to again collaborate with the Christopher and Dana Reeve Foundation to present the 3rd Annual Spinal Cord Injury Investor Symposium ("3rd SCIIS"). This year's event aims to bring together companies working in the development of treatments for SCI, with regulators, key opinion leaders, persons with lived experience, patient and community advocacy organizations and the investment community, in order to discuss perspectives on current and future treatments, impact and support SCI disease awareness and clinical trial participation through the implementation of patient appropriate clinical endpoints, and importantly, broaden awareness of and investment capital into SCI. The 3rd SCIIS will be a fully virtual event, with interactive and on-demand sessions available starting on June 27, 2025.



Governance

Shareholder Favorable Governance

As a publicly traded company, it is incumbent upon us to ensure that our operations are conducted in a manner that is both consistent with sustainability values and supportive of the entire community in which we operate. Our Board of Directors and senior leadership actively support and promote sound corporate governance and risk management across the company. This culture of accountability, integrity and transparency affirms our commitment to Transforming Patient’s Lives.

We believe that good corporate governance is important to ensure that Lineage is managed for the long-term benefit of its shareholders. We periodically review our corporate governance policies and practices. Our policies and practices include:

- Separate roles for the Chief Executive Officer and Chair of the Board
- 100% non-CEO Directors independent by NYSE American standards
- Director stock ownership guidelines
- Annual Director elections
- We have no “poison pill”

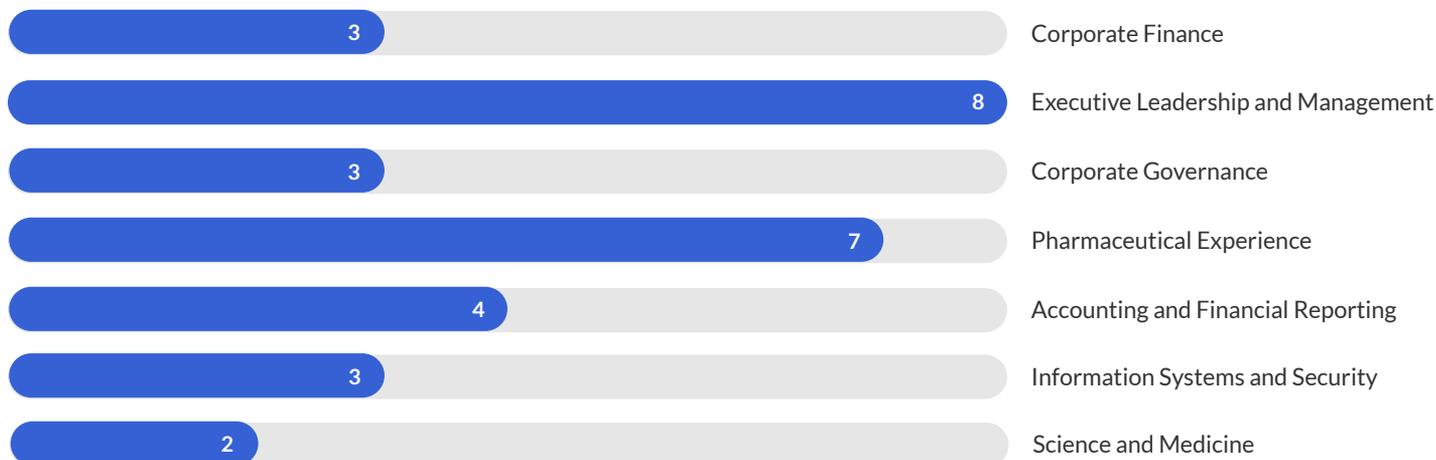
Lineage is governed by an eight-person Board and is currently comprised of people with substantial experience in biotechnology, the pharmaceutical industry, corporate management, finance, and law. These members represent a mix of outlooks and experiences, including a broad range of skills, expertise, backgrounds and other perspectives that we believe expand our Board’s understanding of the needs and viewpoints of our employees, shareholders, and other stakeholders. This Board is responsible for the oversight of the management of our company and its business for the long-term benefit of our stakeholders.

BOARD COMMITTEES

Our Board has an Audit Committee, a Nominating and Corporate Governance Committee, and a Compensation Committee. The members of each of these committees are independent in accordance with Section 803(A) of the NYSE American Company Guides and Section 10A-3 under the Exchange Act. The members of our Audit Committee and Compensation Committee also meet the independence tests applicable to members of those committees under the NYSE American Company Guide. Our Board also has a Financial Strategy Committee, the members of which are not required to be independent. From time to time, our Board may establish ad hoc committees to address particular matters.

The table below sets forth the composition of the Committees of our Board as of December 31, 2024:

Name	Audit	Compensation	Nominating & Corporate Governance	Financial Strategy
Dipti Amin		✓		
Deborah Andrews	Chair	✓		
Don M. Bailey	✓		✓	
Neal C. Bradsher, CFA			Chair	✓
Brian M. Culley				Chair
Anula Jayasuriya			✓	
Michael H. Mulroy (Chairman of the Board)	✓	Chair		✓
Angus C. Russell	✓	✓		

BOARD SKILLS**Ethics and Business Conduct**

We are committed to conducting our business in a manner that is fair, ethical, and responsible to earn and maintain the trust of our stakeholders. Our [Code of Business Conduct and Ethics](#) requires all of our directors, officers, and employees to conduct business in an ethical manner and in compliance with all applicable laws, rules, and regulations. Under the oversight of the Audit Committee, our compliance team oversees compliance with applicable laws and regulations and coordinates with subject matter experts throughout the business to identify, monitor, and mitigate compliance risks. Some highlights of our Ethics & Business Conduct program include:

- We maintain and disclose an [Insider Trading Policy](#).
- Lineage does not make contributions to any political campaigns, organizations, or parties.
- We maintain a “Whistleblower Hotline.”

Lineage is committed to working with suppliers willing to support our responsibility and sustainability initiatives. We believe that managing a responsible supply chain includes a proactive approach to supplier onboarding combined with a diligent auditing process to assess potential supply chain risks. While we exercise oversight, we do not have full control over our supply chain nor the suppliers we do business with; however, we continually seek to partner with suppliers that share common values and a shared commitment to our CRS objectives.

Risk Management

Our board has responsibility for oversight of our risk management processes and regularly discusses with management our major risk exposures and strategies. We implement robust risk management programs to ensure compliance with applicable laws and regulations governing ethical business practices, including our relationships with suppliers and business partners, and our industry.

We are committed to ensuring the safety, health, and well-being of our clinical trial participants and we continually monitor all aspects of our clinical trials to minimize risks. The Food and Drug Administration (FDA) also closely monitors the progress of each of the three phases of clinical testing and may, at its discretion, re-evaluate, alter, suspend, or terminate the clinical trial based upon the data which have been accumulated to that point, and based on the FDA's assessment of the risk/benefit ratio to the intended patient population. All adverse events must be reported to the FDA.

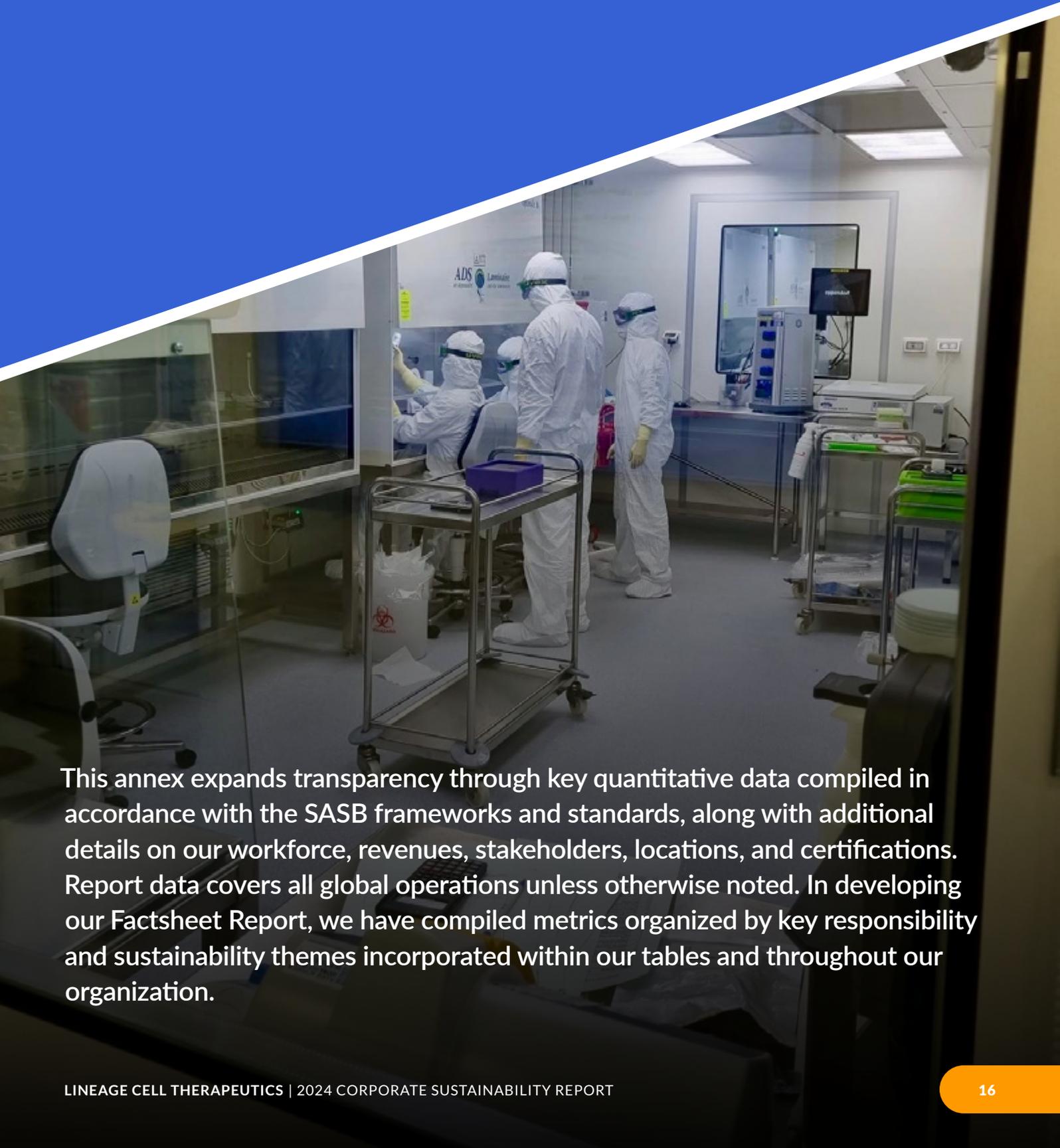
We conduct our business in alignment with all policies and regulations that promote ethical marketing and off-label promotion, such as those set by the FDA. The FDA closely regulates the post-approval marketing and promotion of genetic medicines to ensure they are marketed only for the approved indications and in accordance with the provisions of the approved labeling. The FDA imposes stringent restrictions on manufacturers' communications regarding off-label use and if we market our products for uses beyond their approved indications, we may be subject to enforcement action for off-label marketing.

Our IT team works 24/7 and uses a combination of industry-leading tools and innovative technologies to help protect our stakeholder's data. Our team members are responsible for complying with our data security standards and completing mandatory annual training to understand the behaviors and technical requirements necessary to keep patient PII secure. We also offer ongoing education for team members to recognize and report suspicious activity. The primary goal of our data security program is to maintain defenses with industry best practices.

We use examination guidelines, frameworks, and privacy laws to guide us in consistently meeting legal and regulatory requirements as detailed in our SEC filings published at SEC.gov. Our strategy allows us to perform a high level of due diligence by investing in information security controls. We also recognize our responsibility to appropriately use, maintain and safeguard the personal data we collect from our stakeholders. Some highlights include:

- We have an Information Technology Policy that sets parameters for the use, privacy, security, retention, and disposal of our information and other assets.
- We also have an Incident Response Policy which sets forth the steps for assessment, containment, and disclosure of cybersecurity threats.
- Our Audit Committee has oversight of our information security and regularly reviews our policies, systems, and controls.
- We take information security very seriously and provide ongoing awareness and vigilance training to all our employees, conducting frequent mock phishing and other social engineering attacks to test our readiness.
- We partnered with an independent consulting firm to conduct an assessment of our U.S. policies, systems, and controls against NIST standards.
- We operate an Endpoint Detection and Response (EDR) system to further enhance endpoint detection and investigation of a wide range of potential threats.

Annex



This annex expands transparency through key quantitative data compiled in accordance with the SASB frameworks and standards, along with additional details on our workforce, revenues, stakeholders, locations, and certifications. Report data covers all global operations unless otherwise noted. In developing our Factsheet Report, we have compiled metrics organized by key responsibility and sustainability themes incorporated within our tables and throughout our organization.

SASB Table

SASB Topic	SASB Metric	SASB Code	2024 Data & Narrative Response
Safety of Clinical Trial Participants	Discussion, by world region, of management process for ensuring quality and patient safety during clinical trials	HC-BP-210a.1	We are committed to ensuring the safety, health, and welfare of our clinical trial participants and we continually monitor all aspects of a trial to minimize risks. Additionally, the Food and Drug Administration (FDA), alongside trial specific independent Institution Review Boards/Ethics Committees, closely monitors the safety data (adverse events) reported during the course, and at the end, of each clinical trial and may, independently at their own discretion, suspend, or terminate a clinical trial based on assessment of the risk/benefit ratio to the trial population. The FDA may further re-evaluate the entire development program (including other on-going or planned future clinical trials), and may request or require alterations to planned or on-going clinical studies, up to disallowing further clinical trials being conducted with the investigational product.
	Number of FDA Sponsor Inspections related to clinical trial management and pharmacovigilance that resulted in: (1) entity voluntary remediation or (2) regulatory or administrative actions taken against the entity	HC-BP-210a.2	(1) 0 (2) 0
	Total amount of monetary losses as a result of legal proceedings associated with clinical trials in developing countries	HC-BP-210a.3	Any material legal or regulatory issues would be disclosed in our annual 10-K.
Access to Medicines	Description of actions and initiatives to promote access to health care products for priority diseases and in priority countries as defined by the Access to Medicine Index	HC-BP-240a.1	The disclosures for this metric are not yet applicable for Lineage because we do not yet have products on the market. However, we will re-evaluate this in the future when products have been introduced to the market.
	List of products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)	HC-BP-240a.2	Lineage has no products on the WHO List of Prequalified Medicinal Products as part of its Prequalification of Medicines Programme (PQP)
Affordability & Pricing	Percentage change in: (1) average list price and (2) average net price across U.S. product portfolio compared to previous year	HC-BP-240b.1	The disclosures for this metric are not yet applicable for Lineage because there are currently no products on the market. However, we will re-evaluate this in the future when products have been introduced to the market.
	Percentage change in: (1) list price and (2) net price of product with largest increase compared to previous reporting	HC-BP-240b.2	

SASB Topic	SASB Metric	SASB Code	2022 Data & Narrative Response
Drug Safety	List of products listed in the Food and Drug Administration's (FDA) MedWatch Safety Alerts for Human Medical Products database	HC-BP-250a.1	The disclosures for this metric are not yet applicable for Lineage because there are currently no products on the market. However, we will re-evaluate this in the future when products have been introduced to the market.
	Number of fatalities associated with products as reported in the FDA Adverse Event Reporting System	HC-BP-250a.2	
	Number of recalls issued, total units recalled	HC-BP-250a.3	
	Total amount of product accepted for take-back, reuse, or disposal	HC-BP-250a.4	
	Number of FDA enforcement actions taken in response to violations of current Good Manufacturing Practices (cGMP), by type	HC-BP-250a.5	
Counterfeit Drugs	Description of methods and technologies used to maintain traceability of products throughout the supply chain and prevent counterfeiting	HC-BP-260a.1	The disclosures for this metric are not yet applicable for Lineage because there are currently no products on the market. However, we will re-evaluate this in the future when products have been introduced to the market.
	Discussion of process for alerting customers and business partners of potential or known risks associated with counterfeit products	HC-BP-260a.2	
	Number of actions that led to raids, seizure, arrests, and/or filing of criminal charges related to counterfeit products	HC-BP-260a.3	
Ethical Marketing	Total amount of monetary losses as a result of legal proceedings associated with false marketing claims	HC-BP-270a.1	Any material legal or regulatory issues would be disclosed in our annual 10-K. We conduct our business in alignment with all policies and regulations that promote ethical marketing and off-label promotion, such as those set by the FDA. The FDA closely regulates the post-approval marketing and promotion of genetic medicines to ensure they are marketed only for the approved indications and in accordance with the provisions of the approved labeling. The FDA imposes stringent restrictions on manufacturers' communications regarding off-label use and if we market our products for uses beyond their approved indications, we may be subject to enforcement action for off-label marketing.
	Description of code of ethics governing promotion of off-label use of products	HC-BP-270a.2	

SASB Topic	SASB Metric	SASB Code	2022 Data & Narrative Response
Employee Recruitment Development & Retention	Discussion of talent recruitment and retention efforts for scientists and research and development personnel	HC-BP-330a.1	Our future and the lives of patients depend on the efforts of our talented employees. We are committed to hiring and retaining highly qualified and motivated people and to providing each employee with an opportunity to make a difference. We provide our regular, full-time employees a competitive benefits package that includes an Employee Assistance Program (EAP) to provide support for personal and/or work-related issues. Our Compensation Committee determines or recommends to our Board the terms and amount of executive compensation and grants of equity-based awards to executives, key employees, consultants, and independent contractors, including scientists and research and development personnel.
	(1) Voluntary and (2) involuntary turnover rate for: (a) executives/senior managers, (b) mid-level managers, (c) professionals, and (d) all others	HC-BP-330a.2	Due to the confidentiality of this metric and the competitive market for skilled labor in our industry, we do not report a turnover rate. To support employee retention, we provide internal and external training and professional development programs that enable our employees to grow and develop within our company. We believe that our company benefits from the successful growth of our employees. Any significant departures from our executive or management team would be reflected in our Form 8-K.
Supply Chain Management	Percentage of (1) entity's facilities and (2) Tier I suppliers' facilities participating in the Rx-360 International Pharmaceutical Supply Chain Consortium audit program or equivalent third-party audit programs for integrity of supply chain and ingredients	HC-BP-430a.1	At Lineage Cell, the integrity of our supply chain is critical. For key materials and services utilized in the production and testing of our products, we conduct periodic audits, known as Key Supplier Audits, to ensure that the materials and testing services meet industry and our quality standards.
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with corruption and bribery	HC-BP-510a.1	Any material legal or regulatory issues would be disclosed in our annual 10-K.
	Description of code of ethics governing interactions with health care professionals	HC-BP-510a.2	All interactions and communications with healthcare professionals and healthcare organizations are compliant with applicable laws and regulations. We have policies and procedures in place that govern interactions with healthcare professions that include management of clinical trials, informed consent for patients, and HIPPA.
Activity Metrics	Number of patients treated	HC-BP-000.A	We have treated 62 patients in our five clinical trial programs.
	Number of drugs (1) in portfolio and (2) in research and development (Phases 1-3)	HC-BP-000.B	(1) 0 (2) 5 Our pipeline includes three research/preclinical programs and two product candidates in clinical trials.