

LSEG US FIN CORP.

Report and Financial Statements

For the year ended 31 December 2022

Company Registration Number 6812192

LSEG US FIN CORP.
CONTENTS

PAGE

1..... *Directors and Officers*

2..... *Directors' Report*

5..... *Independent Auditor's Report to the Member of LSEG US Fin Corp.*

7..... *Income Statement*

8..... *Balance Sheet*

9..... *Statement of Changes in Equity*

10..... *Notes to the Financial Statements*

LSEG US FIN CORP.

DIRECTORS AND OFFICERS

DIRECTORS

Paul Jacobson (appointed on 04 May 2021)
Kayleigh Pettit (appointed on 12 May 2023)

COMPANY SECRETARY

Alberta Burrows

REGISTERED OFFICE

3411 Silverside Road,
Tatnall Building 104,
Wilmington, DE
United States
19810

BANKERS

Bank of America Corporation
PO Box 15284
Wilmington DE
19850

JPMorgan Chase Bank
PO Box 182051
Columbus

INDEPENDENT AUDITORS

Ernst & Young LLP
One Manhattan West
New York
NY
10001

LSEG US FIN CORP.

DIRECTORS' REPORT

The directors present their report and the audited financial statements of LSEG US Fin Corp. (the "Company") for the year ended 31 December 2022.

REVIEW OF BUSINESS

The main purpose of company LSEG US Fin Corp. is to manage financing activities for its group entities.

The Company was incorporated on 23 March 2018 and is a wholly owned subsidiary of LSEGA, Inc.

During the year, the Company made a profit of US\$ 9,796,427 (2021: loss of US\$ 18,737,330). As at 31 December 2022, the Company's net assets amounted to US\$ 528,816,908 (2021: US\$ 519,020,481). Due to the nature of the business, the directors have concluded that there are no other relevant KPIs.

On 29 January 2021, the London Stock Exchange Group plc (the "Group") completed the acquisition of Refinitiv Parent Limited (Refinitiv), a company incorporated in the Cayman Islands and headquartered in London and New York. Refinitiv is a leading global provider of market and financial data, infrastructure, delivering data, insight and analytics tailored to strategic workflows. The principal operations of the Company are not expected to change.

FUTURE DEVELOPMENTS

The Company is expected to continue its managing financing activities for its group entities.

EMPLOYEES

The Company has no employees (2021: Nil).

PRINCIPAL RISKS AND UNCERTAINTIES

LSEG operates group wide risk management procedures which bring greater judgement to decision making as this allows management to make better, more informed and more consistent decisions based on a clear understanding of the risks involved.

LSEG has adopted a group wide risk management system that provides ongoing formal assurance that all subsidiary companies are appropriately controlling all of the risks to which they are exposed, ensuring that internal controls operate efficiently and effectively.

The Company is subject to a variety of foreseeable and unforeseeable risks and uncertainties which may have an impact on the Company's ability to execute its strategy and deliver its expected performance. The identification, assessment and management of these risks are central to the Company's operating framework. The Company's risk control structure is based on the '3 lines of defence' model:

- The 1st line (management) is responsible and accountable for identifying, assessing and managing risk.
- The 2nd line (risk management and compliance) is responsible for defining the risk management process and policy framework and providing challenge to the 1st line on risk management activities assessing risks and reporting to the group board committees on risk exposure.
- The 3rd line (internal audit) provides independent assurance to the board and other key stakeholders over the effectiveness of the systems of controls and the risk management framework

LSEG US FIN CORP.

DIRECTORS' REPORT

The Company's principal risks are considered to arise from the continuing changing regulatory environment and the macro economic environment (unfavourable tax regimes or the changing regulatory environment,) and increasing security threats (both physical and cyber).

DIVIDENDS

No dividends have been proposed or paid in the year (2021: US\$ Nil).

DIRECTORS AND DIRECTORS' INTERESTS

The following directors have held office throughout the year and up to the date of approval of the financial statements:

Paul Jacobson (appointed on 04 May 2021)
Kayleigh Pettit (appointed on 12 May 2023)

None of the directors had any interest in the shares of the Company.

DIRECTORS' LIABILITIES

The Company has directors' and officers' insurance which provides an indemnity to 1 or more of its directors against liability in respect of proceedings brought by third parties. Such qualifying third-party indemnity provision remains in force as at the date of approving the directors' report.

GOING CONCERN

The directors have reviewed the Company's forecasts and projections, taking into account reasonably possible changes in trading performance, which show that the Company has sufficient financial resources. On the basis of this review, and after making due enquiries, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for 12 months from the date of approval of the financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

EVENTS AFTER THE REPORTING PERIOD

The directors confirm that there were no significant events occurring after the balance sheet date, up to the date of this report, that would meet the criteria to be disclosed or adjusted in the financial statements for the year ended 31 December 2022.

DIRECTORS' STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

In the case of each of the persons who are directors of the Company at the date when this report was approved:

- so far as each of the directors is aware, there is no relevant audit information of which the Company's auditors are unaware; and
- Each of the directors has taken all the that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

LSEG US FIN CORP. DIRECTORS' REPORT

AUDITORS

Ernst & Young LLP have expressed their willingness to continue in office as auditors.

By order of the board:

DocuSigned by:

94C88F49DC85421...
Paul Jacobson
Director
LSEG US Fin Corp.
7 June 2023

REGISTERED OFFICE:
3411 Silverside Road, Tatnall Building #104, Wilmington, DE, 19810, United States.



Ernst & Young LLP
One Manhattan West
New York, NY 10001-8604

Tel: +1 212 773 3000
ey.com

Report of Independent Auditors

Management of London Stock Exchange Group plc
LSEG US Fin Corp.

Opinion

We have audited the financial statements of LSEG US Fin Corp. (the Company), which comprise the balance sheets as of December 31, 2022 and 2021, and the related statements of income and changes in equity for the years then ended, and the related notes (collectively referred to the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company at December 31, 2022 and 2021, and the results of its operations for the years then ended in accordance with International Financial Reporting Standards as adopted for use in the United Kingdom.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards as adopted for use in the United Kingdom, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



Ernst & Young LLP
One Manhattan West
New York, NY 10001-8604

Tel: +1 212 773 3000
ey.com

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Ernst & Young LLP

June 7, 2023

LSEG US FIN CORP.
INCOME STATEMENT
Year ended 31 December 2022

	Note	2022 US\$	2021 US\$
Expenses and other income	3		
Other income		1,447,882	-
Other expenses		-	(604)
Operating profit/ (loss)		1,447,882	(604)
Finance income	5	13,723,670	6,754,996
Finance expense	5	(1,210,621)	(31,595,083)
Net finance income/ (expense)		12,513,049	(24,840,087)
Profit/ (Loss) before taxation		13,960,931	(24,840,691)
Taxation	6	(4,164,504)	6,103,361
Profit/ (Loss) for the financial year		9,796,427	(18,737,330)

The transactions in the current and prior years were derived from continuing operations.

There are no other items of income or expenditure other than those included within the income statement for the year ended 31 December 2022.

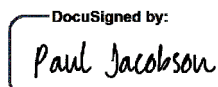
The notes on pages 10 to 18 form an integral part of these financial statements.

LSEG US FIN CORP.
BALANCE SHEET
As at 31 December 2022

	Note	2022 US\$	2021 US\$
Assets			
Current assets			
Trade and other receivables	8	768,391,064	660,678,427
Cash and cash equivalents		127,504,654	78,730,139
Current tax	6	-	6,103,361
		895,895,718	745,511,927
Total assets		895,895,718	745,511,927
Liabilities			
Current liabilities			
Trade and other payables	9	(363,264,593)	(226,491,446)
Current tax		(3,814,217)	-
		(367,078,810)	(226,491,446)
Total liabilities		(367,078,810)	(226,491,446)
Net current assets		528,816,908	519,020,481
Net assets		528,816,908	519,020,481
Equity			
Share capital	10	2	2
Share premium		630,869,270	630,869,270
Retained earnings		(102,052,364)	(111,848,791)
Total equity		528,816,908	519,020,481

The notes on pages 10 to 18 form an integral part of these financial statements.

The financial statements on pages 7 to 18 were approved by the board on 6 June 2023 and signed on its behalf by:

DocuSigned by:

94C88F49DC85421...
Paul Jacobson
Director
LSEG US Fin Corp.
7 June 2023
Registered number: 6812192

LSEG US FIN CORP.
STATEMENT OF CHANGES IN EQUITY
Year ended 31 December 2022

	Note	Share capital US\$	Share Premium US\$	Retained earnings US\$	Total attributable to equity holders US\$
1 January 2021	10	-	-	(93,111,461)	(93,111,461)
Share issue		2	630,869,270	-	630,869,272
Profit for the financial year		-	-	(18,737,330)	(18,737,330)
Dividends paid in the year		-	-	-	-
31 December 2021		2	630,869,270	(111,848,791)	519,020,481
Profit for the financial year		-	-	9,796,427	9,796,427
Dividends paid in the year		-	-	-	-
31 December 2022		2	630,869,270	(102,052,364)	528,816,908

The notes on pages 10 to 18 form an integral part of these financial statements.

1. Basis of preparation and accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Financial Reporting Standard 101 *Reduced Disclosure Framework* ('FRS 101'). FRS 101 sets out a reduced disclosure framework for a 'qualifying entity' as defined in the standard which addresses the financial reporting requirements and disclosure exemptions in the individual financial statements of qualifying entities that otherwise apply the recognition, measurement and disclosure requirements of International Accounting Standards ('IFRS') adopted in the United Kingdom.

The Company is a qualifying entity for the purposes of FRS 101. Note 12 gives details of the Company's ultimate parent and from where its consolidated financial statements prepared in accordance with IFRS as adopted in the UK may be obtained.

The following disclosure exemptions under FRS 101 have been considered and applied where deemed to be applicable:

- IAS 7 *Statement of Cash Flows* and related notes;
- reduced IFRS 2 disclosure for share-based payment arrangements in a subsidiary's financial statements;
- IAS 8 the listing of new or revised standards that have not been adopted (and information about their likely impact) may be omitted;
- reduced IAS 36 disclosure of impairment reviews;
- reduced IFRS 3 disclosure for business combinations during and after the period;
- reduced IFRS 5 disclosure for discounted operations;
- reduced IFRS 7 disclosure for financial instruments;
- reduced IFRS 13 disclosure relating to fair value measurement;
- IAS 24 related party disclosures for intra-group transactions and disclosure of key management compensation;
- IAS 1 the requirement to present comparatives in roll-forward reconciliations for movements on share capital, property plant and equipment, intangible assets and investment property;
- reduced IAS 1.134-1.136 disclosure on capital management;
- reduced disclosure for IFRS 15 *Revenue from Contracts with Customers*; and
- reduced disclosure for IFRS 16 *Leases*.

The following standards and amendments were endorsed by the UKEB during the year and have been adopted in these financial statements:

- Amendments to IFRS 3 Business Combinations: reference to the Conceptual Framework
- Amendments to IAS 16 Property, Plant and Equipment: proceeds before intended use
- Amendments to IAS 37 Provisions, Contingent Liabilities and Contingent Assets: onerous contracts -cost of fulfilment a contract
- Annual improvements to IFRS 2018-2020

The adoption of these standards and amendments did not have a material impact on the result of the Company.

LSEG US FIN CORP.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2022

These financial statements are prepared under the historical cost convention as modified by the revaluation of assets and liabilities held at fair value. The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies.

These financial statements contain information about LSEG US Fin Corp. as an individual company and do not contain consolidated financial information as the parent of a group.

The Company is a private limited company, limited by shares incorporated and domiciled in Delaware. The address of its registered office is 3411 Silverside road, Tatnall building #104, Wilmington, DE, 19810, United States.

Going concern

The directors have reviewed the Company's forecasts and projections, taking into account reasonably possible changes in trading performance, which show that the Company has sufficient financial resources. On the basis of this review, and after making due enquiries, the directors have a reasonable expectation that the Company has adequate resources to continue in operational existence for 12 months from the date of approval of the financial statements. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

Accounting Policies

Income Statement

Foreign currencies

These financial statements are presented in US dollars, which is the Company's presentation and functional currency.

Foreign currency transactions are converted into the functional currency of the reporting entity using the rate ruling at the date of the transaction. Foreign exchange gains or losses resulting from the settlement of such transactions and from the translation at year-end rates of monetary assets and liabilities denominated in foreign currencies are recognised in the income statement.

Finance income and expense

Finance income and expense comprise interest earned on cash deposited with financial counterparties and interest paid on borrowings which reflect the agreed market-based or contractual rate for each transaction undertaken during the period and calculated using the effective interest rate method. In conditions where negative interest rates apply, the Company recognises interest paid on cash deposits as an expense and interest received on liabilities as income.

LSEG US FIN CORP.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2022

Current and deferred taxation

Income tax on the profit for the period comprises current and deferred tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the country where the Company operates and generates taxable income and any adjustment to tax payable in respect of previous years.

Deferred tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax is not recognised if it arises from the initial recognition of an asset or liability in a transaction (other than a business combination) that affects neither accounting nor taxable profit or loss at that time. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the balance sheet date and are expected to apply when the deferred tax asset or liability is settled. Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority.

Balance Sheet

Financial instruments

Financial assets and liabilities are initially recognised on their settlement date. The Company classifies its financial instruments at amortised cost. The classification depends on the Company's business model for managing its financial instruments and whether the cash flows generated are 'solely payments of principal and interest' ('SPPI').

Initial recognition:

- a) *Financial assets at amortised cost* are financial assets that are held in order to collect the contractual cash flows and the contractual terms give rise to cash flows that are solely payments of principal and interest. The Company's cash and cash equivalents and trade and other receivables fall within this category.
- b) *Financial liabilities at amortised cost* are all financial liabilities that are not included within financial liabilities at FVPL. This comprises the Company's trade and other payables and borrowings.

Subsequent measurement:

The Company adopts a forward-looking approach to estimate impairment losses on financial assets. An expected credit loss ('ECL') is calculated based on the difference between the contractual cash flows due and the expected cashflows. The difference is discounted at the asset's original effective interest rate and recognised as an allowance against the original value of the asset.

- c) *Financial assets at amortised cost* - the ECL for financial assets held at amortised cost is calculated using IFRS 9's simplified approach using lifetime ECL. The allowance is based on the Company's historic experience of collection rates, adjusted for forward looking factors specific to each counterparty and the economic environment at large to create an expected loss matrix.

LSEG US FIN CORP.

NOTES TO THE FINANCIAL STATEMENTS

31 December 2022

The ECL on other financial assets held at amortised cost is measured using the general approach. The Company calculates an allowance based on the 12-month ECL at each reporting date until there is a significant increase in the financial instrument's credit risk, at which point the Company will calculate a loss allowance based on the lifetime ECL. If there is a significant increase in credit risk, then a lifetime ECL will be calculated. A significant increase in credit risk is considered to have occurred when contractual payments are more than 30 days past due.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

Trade and other receivables

Other receivables include amounts due from companies within the group on loans and interest on these loans, and are measured at amortised cost using the effective interest rate method. Interest is charged at variable rates as stated within the relevant group loan agreement as set out by management. These loans are repayable either on demand or on dates stipulated within the relevant group loan agreement.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank, short-term deposits and investments in money market funds, and other instruments and structures that are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Trade and other payables

Other payables relate to loans from other companies within the group. Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade and other payables are classified as 'trade and other payables' within current liabilities, if payment is due within 1 year or less (or in the normal operating cycle of the business if longer). If not, they are presented as 'other non-current payables' within non-current liabilities.

Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

Share capital

The share capital of the Company consists of only 1 class of ordinary shares and these are classified as equity.

Dividend distributions

Dividend distributions to the Company's equity holders are recognised as a liability in the financial statements in the period in which the dividends are approved by the Company's shareholder.

LSEG US FIN CORP.
NOTES TO THE FINANCIAL STATEMENTS
31 December 2022

2. Significant Judgements and Estimates

Judgements and estimates are regularly evaluated based on historical experience, current circumstances and expectations of future events.

There were no significant estimates made by management in the year.

3. Expenses and other income

Other income comprises of the following:

	2022	2021
	US\$	US\$
Write back - Intercompany balances	1,447,882	-
	1,447,882	-

Other expenses comprises of the following:

	2022	2021
	US\$	US\$
Foreign currency loss	-	(604)
	-	(604)

4. Directors' Remuneration

No remuneration was received by the directors in respect of qualifying services for this Company in the current year (2021: US\$ Nil).

5. Finance Income and Expense

	2022	2021
	USD\$	USD\$
Finance income		
Bank interest	721,310	47,771
Interest from parent	180,357	-
Interest from companies under common control	12,822,003	6,707,225
	13,723,670	6,754,996
Finance expense		
Interest to parent	-	(27,616,231)
Interest to companies under common control	(728,203)	(3,442,577)
Bank Charges	(482,418)	(536,275)
	(1,210,621)	(31,595,083)
Net finance income	12,513,049	(24,840,087)

LSEG US FIN CORP.
NOTES TO THE FINANCIAL STATEMENTS
31 December 2022

6. Taxation

The standard corporation tax was 21% for rate the year ended 31 December 2022 (2021: 21%).

	2022	2021
Taxation charged to the income statement	US\$	US\$
Current tax		
Corporation tax for the year	(4,164,504)	6,103,361

Factors affecting the tax charge for the year

The income statement tax charge for the year differs from the standard rate of corporation tax is 21% (2021: 21%) as explained below:

	2022	2021
	US\$	US\$
Profit/(Loss) before taxation	13,960,931	(24,840,691)
Standard rate of corporation tax on Profit/(Loss)	(2,931,796)	5,216,545
Expenses not deductible and income not taxable	(152,923)	(132,973)
State tax	(729,719)	1,019,789
Return to provision	(350,066)	-
Taxation charge	(4,164,504)	6,103,361

7. Dividends

No dividends have been proposed or paid in the year (2021: US\$ Nil).

8. Trade and Other Receivables

	2022	2021
	US\$	US\$
Amounts due from companies under common control	656,529,903	660,541,658
Amounts due from parent	111,761,809	-
Others	99,352	136,769
	768,391,064	660,678,427

LSEG US FIN CORP.
NOTES TO THE FINANCIAL STATEMENTS
31 December 2022

Amounts due from companies under common control				
Name of entity	Relation	2022	2021	Date of repayment
Refinitiv US LLC	Common Control	141,231,460	396,652,573	
Refinitiv US Pers Foc Inc	Common Control	1,028,723	1,019,319	
FX Alliance, LLC	Common Control	28,171,947	-	
FX Alliance Intl., LLC	Common Control	66,723	66,113	
REDI Global	Common Control	3,924,266	418,545	
Tora Holdings, Inc.	Common Control	414,065	-	Due on Dec 2027
MayStreet Inc.	Common Control	4,504,456	-	Due on Dec 2027
LSEGH (Luxembourg) Limited	Common Control	461,601,711	165,437,672	Due on Apr 2026
Refinitiv UK Parent Ltd	Common Control	11,956,649	17,464,206	Due on Oct 2023
Refinitiv US Svcs Corp.	Common Control	1,979,813	864,562	
Refinitiv US LLC	Common Control	1,649,773	1,673,132	
Refinitiv US Org LLC	Common Control	-	76,945,219	
TR Finance Co LLC	Common control	317	317	
Total		656,529,903	660,541,658	
Amounts due from parent				
Name of entity	Relation	2022	2021	Date of repayment
LSEGA Inc.	Parent	111,761,809	-	
Total		111,761,809	-	

The above mentioned loans bear an interest rate of JP Morgan Chase & Co. rate +0.75% except LSEGH (Luxembourg) Limited and Refinitiv UK Parent Ltd where interest is charged at SOFR +1% and SOFR+0.125% respectively. These loans are receivable on demand or by the respective date mentioned in the above table.

Loans with interest rates based on LIBOR have transitioned to new interest rates from 1 January 2022.

Remaining trade and other receivables are interest free and repayable on demand. The carrying values of receivables are reasonable approximations of fair value.

LSEG US FIN CORP.
NOTES TO THE FINANCIAL STATEMENTS
31 December 2022

9. Trade and Other Payables

	2022	2021
	USD\$	USD\$
Amounts owed to companies under common control	363,264,593	96,454,556
Amounts owed to Parent	-	130,036,890
Other payables	-	-
	363,264,593	226,491,446

Amounts due to companies under common control				
Name of entity	Relation	2022	2021	Date of repayment
Refinitiv Global Inc.	Common Control	7,566,724	7,411,337	
IAG US LLC	Common Control	179	179	
Refinitiv US PME LLC	Common Control	980,338	5,990,301	
Lipper Inc	Common Control	6,670,117	10,378,178	
Refinitiv US org LLC	Common Control	305,019,906	-	
Refinitiv US SEF LLC	Common Control	13,427,404	14,734,786	
Tradeweb LLC	Common Control	-	1,445,949	
Red Flag USA	Common Control	2,508,599	2,654,327	Due on Mar 2026
GIACT Systems, LLC	Common Control	26,792,641	39,504,426	Due on Mar 2026
Refinitiv US IP Corp	Common Control	298,685	358,441	
FX Alliance, LLC	Common Control	-	13,976,632	
Total		363,264,593	96,454,556	
Amounts due to parent				
Name of entity	Relation	2022	2021	Date of repayment
LSEGA Inc.	Parent	-	130,036,890	
Total		-	130,036,890	

The above mentioned loans bear an interest rate of JP Morgan Chase & Co. rate. These loans are repayable on demand or by the respective date mentioned in the above table.

Other payables comprise of accrued expense.

Remaining trade and other payables are interest free and repayable on demand. The carrying values of trade and other payables are reasonable approximations of fair value.

LSEG US FIN CORP.
NOTES TO THE FINANCIAL STATEMENTS
31 December 2022

10. Share Capital

	2022		2021	
	Number of shares	Share capital US\$	Number of shares	Share capital US\$
Issued, called up and fully paid				
Ordinary shares of £1 each	200	2	200	2

11. Commitments and Contingencies

Contracted commitments and other contracted contingencies not provided for in the financial statements of the Company were US \$Nil (2021: US \$Nil) respectively.

12. Ultimate Parent Company

As at 31 December 2022, the Company's immediate parent is LSEGA, Inc. and ultimate parent company and the parent that headed the largest and smallest group of entities for which consolidated financial statements were prepared was London Stock Exchange Group plc (LSEG plc), a company incorporated in England and Wales. 100% of the issued share capital of the Company was beneficially owned by LSEG plc.

A copy of the London Stock Exchange Group plc consolidated financial statements can be obtained from London Stock Exchange Group plc, 10 Paternoster Square, London EC4M 7LS.

13. Other Statutory Information

Audit fees of US\$ 190,000 (2021: US\$ Nil) were borne by another group company and not recharged to the Company. Statutory information in remuneration for other services provided by the Company's auditors for the group is given in the consolidated financial statements of London Stock Exchange Group plc, which is the largest group into which the results of the Company are consolidated. There were no non-audit services provided to the Company in the current and prior years.

14. Events After The Reporting Period

The directors confirm that there were no significant events occurring after the balance sheet date, up to the date of this report, that would meet the criteria to be disclosed or adjusted in the financial statements for the year ended 31 December 2022.