



standard
chartered

Environmental, Social and Governance (ESG) Reporting Index 2024



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Our approach to sustainability and ESG reporting

Standard Chartered PLC (the Group) includes ESG and sustainability information in our Annual Report, providing investors and stakeholders with an understanding of the implications of relevant sustainability-related risks and opportunities, and progress against our objectives.

We have made disclosures consistent with the Task Force on Climate-Related Financial Disclosures (TCFD) recommendations throughout our Annual Report. We also produce a standalone Transition Plan and Modern Slavery Statement.

We have used the Global Reporting Initiative (GRI) Standards to guide our disclosures and have published this ESG Reporting Index with reference to disclosures captured in the GRI Universal and select Topic Standards. We have also considered relevant metrics from sector-specific Sustainability Accounting Standards Board (SASB) Standards and World Economic Forum (WEF) Stakeholder Capitalism Metrics.

Our approach to sustainability reporting will continue to evolve subject to regulatory and voluntary standards across our listing locations and footprint markets. Our disclosures are guided by international standards, frameworks and principles to the extent relevant to our business. We are actively preparing for future reporting obligations across the various jurisdictions in which we operate, including reporting under the International Sustainability Standards Board (ISSB)'s International Financial Reporting Standards S1 General Requirements of Sustainability-related Financial Information (IFRS S1) and IFRS S2 Climate-related Disclosures (IFRS S2) and the EU Corporate Sustainability Reporting Directive (CSRD). The information included in this ESG Reporting Index has been extracted from our 2024 Annual Report and other materials, as indicated in the 'Disclosure location' column of this reporting index. As such, further information can be found throughout our sustainability reporting suite and accessed via the links below.

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 See sc.com/sustainabilitylibrary
- +

 See sc.com/esriskframework
- +

 See sc.com/sfimpactreport
- +

 See sc.com/fairpayreport
- +

 See sc.com/speakingup
- +

 See sc.com/suppliercharter
- +

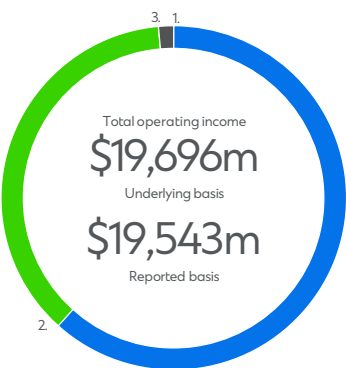
 See sc.com/codeofconductandethics
- +

 See sc.com/modernslavery

Save where extracted directly from the financial statements under our 2024 Annual Report, the financial information contained in this ESG Reporting Index does not constitute financial statements prepared in accordance with IFRS and should be read in conjunction with the 2024 Annual Report and financial information published by the Group.

Who we are and what we do

Our client segments



	Operating income
1. Corporate & Investment Banking (CIB) Supports large corporations, development organisations, governments, banks and investors in accessing cross-border trade and investment opportunities.	<div>\$11,818m</div> <div>Underlying basis</div> <div>\$11,863m</div> <div>Reported basis</div>
2. Wealth & Retail Banking (WRB) Serves the local and international banking needs of clients across the wealth continuum from Personal to Priority and Private Banking, as well as small and medium enterprises.	<div>\$7,816m</div> <div>Underlying basis</div> <div>\$7,839m</div> <div>Reported basis</div>
3. Ventures Promotes a culture of innovation across the Group, investing in disruptive financial technology and creating alternative financial service business models, as well as growing our digital banks — Mox and Trust.	<div>\$183m</div> <div>Underlying basis</div> <div>\$183m</div> <div>Reported basis</div>
4. Central & Other Items	<div>\$(121)m</div> <div>Underlying basis</div> <div>\$(342)m</div> <div>Reported basis</div>

Our locations

Americas	Europe	Middle East	Africa	Asia
<ul style="list-style-type: none">ArgentinaBrazilColombiaUS	<ul style="list-style-type: none">BelgiumFalkland IslandsFranceGermanyJerseyLuxembourgPolandSwedenTürkiyeUK	<ul style="list-style-type: none">BahrainIraqOmanPakistanQatarSaudi ArabiaUAE	<ul style="list-style-type: none">BotswanaCôte d'IvoireEgyptGhanaKenyaMauritiusNigeriaSouth AfricaTanzaniaUgandaZambia	<ul style="list-style-type: none">AustraliaBangladeshBruneiCambodiaHong KongIndiaIndonesiaJapanKoreaLaosMacauChinaMalaysiaMyanmarNepalPhilippinesSingaporeSri LankaTaiwanThailandVietnam

Markets across the world

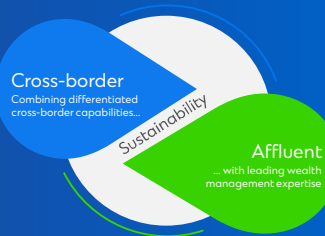
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Our products and services

Global Markets & Global Banking	Transaction Services	Wealth Solutions	Retail Products
<ul style="list-style-type: none">Macro, Credit & Commodities TradingLending & Financial SolutionsCapital Markets & Advisory	<ul style="list-style-type: none">Payments and LiquidityTrade & Working CapitalSecurities & Prime Services	<ul style="list-style-type: none">InvestmentsBancassuranceWealth advicePortfolio management	<ul style="list-style-type: none">DepositsMortgagesCredit cardsPersonal loans

Our strategy

We are a global bank connecting corporate, institutional and affluent clients to a network that offers unique access to sustainable growth opportunities across Asia, Africa and the Middle East



Enabling and supporting our businesses

Global functions	Our client-facing businesses are supported by our global functions, which work together to ensure the Group's operations run smoothly.	
Group Chief Financial Officer (GCF) Partners with the business and collaborates with other functions to execute on the Group strategy. GCF comprises four areas: Finance, Treasury, Investor Relations and Corporate Development.	Technology & Operations Responsible for reshaping the Group's systems and technology platforms to ensure we provide robust, responsive and innovative technology and digital solutions. Also manages all client operations, seeking to provide an optimal client service and experience across the board.	Compliance, Financial Crime & Conduct Risk (CFCR) Partners internally and externally to achieve the highest standards in conduct and compliance to enable a sustainable business and to fight financial crime.
Strategy & Talent Brings together the Corporate Strategy, Group-wide Transformation, Corporate Affairs, Brand & Marketing, Corporate Real Estate Services, Human Resources, Supply Chain Management and Fit for Growth programme teams. The function plays a critical role in how we develop, execute and communicate our strategy and build and deploy our skills and resources to transform the Bank and achieve sustainable growth.	Group Internal Audit An independent function with the primary role of supporting the Board and Management Team, and protecting the assets, reputation and sustainability of the Group.	Legal Provides legal advice and support to the Group in managing legal risks and issues.
		Risk Provides oversight and challenge on the Group's risk management, ensuring that business is conducted in line with regulatory expectations.

GRI Index

Statement of use: Standard Chartered has reported the information cited in this GRI content index for the period 1 January 2024 to 31 December 2024 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI standard	Disclosure	Code	Disclosure location
GRI 2: General disclosures			
1. The organisation and its reporting practices	Organisational details	2-1	Standard Chartered PLC is incorporated in England and Wales with limited liability, and is headquartered at 1 Basinghall Avenue, London, UK. We are a global bank connecting corporate, institutional and affluent clients to a network that offers unique access to sustainable growth opportunities across Asia, Africa and the Middle East. See inside front cover and pages 01-04 of our 2024 Annual Report .
	Entities included in the organisation's sustainability reporting	2-2	All entities included in the financial reporting are also included in our sustainability reporting. Note 32 on pages 361-365 of our 2024 Annual Report sets out Standard Chartered PLC's investments in subsidiary undertakings, joint ventures and associates.
	Reporting period, frequency and contact point	2-3	Our 2024 Annual Report covers the period 1 January 2024 to 31 December 2024. The reporting period for our sustainability information may differ from this to allow sufficient time for independent third-party assurance to be completed and for obtaining external third-party data where needed prior to the publication of the Group's Annual Report. See page 61 of our 2024 Annual Report for further details on the reporting periods for specific metrics.
	Restatements of information	2-4	We have restated some of our Scope 3 emissions for the previous reporting year. See page 76 of the 2024 Annual Report for details.
	External assurance	2-5	Ernst & Young LLP (EY) was appointed to provide independent limited assurance over certain data points within the 2024 Annual Report , indicated with a caret symbol (^) in the 2024 Annual Report . The assurance engagement was planned and performed in accordance with the International Standard on Assurance Engagements (UK) 3000 (July 2020), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE (UK) 3000 (July 2020)). We obtained independent limited assurance on the Group's Scope 1 and 2 GHG emissions and Scope 3 data centres GHG emissions by Global Documentation Ltd. We also obtained independent verification of the Group's Scope 3 emissions associated with business travel (air travel) from EcoAct. The EY, Global Documentation and EcoAct assurance reports are available at sc.com/sustainabilitylibrary .
2. Activities and workers	Activities, value chain and other business relationships	2-6	Our business segments are Corporate and Investment Banking (CIB), Wealth and Retail Banking (WRB) and Ventures. Our business model, which sets out our business segments, key products and services, resources and stakeholders, is described on pages 19-20 of our 2024 Annual Report .
	Employees	2-7	We have more than 81,000 employees across our footprint. Further detail about the composition of our global workforce can be found in our supplementary people information data tables on pages 388-392 of our 2024 Annual Report .
	Workers who are not employees	2-8	We communicate the details of our outsourced and non-outsourced non-employed workers within our supplementary people information data tables on pages 388-392 of our 2024 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
GRI 2: General disclosures continued			
3. Governance	Governance structure and composition	2-9	<p>We communicate the details of our governance structure and composition within our 2024 Annual Report. Our Board is supported in its work by several committees. For further information, please refer to the following sections:</p> <ul style="list-style-type: none"> • Profiles of all Board members, pages 105-109 • Audit Committee, pages 123-128 • Board Risk Committee, pages 129-133 • Culture and Sustainability Committee, pages 134-136 • Governance and Nomination Committee, pages 137-142
	Nomination and selection of the highest governance	2-10	We communicate the details of the nomination and selection process for the Board and its committees on pages 137-142 of the 2024 Annual Report .
	Chair of the highest governance body	2-11	The roles of the Group Chairman and Group Chief Executive are distinct from one another and are clearly defined in detailed role descriptions which are set out on page 105 of our 2024 Annual Report .
	Role of the highest governance body in overseeing management of impacts	2-12	We communicate on the responsibilities of the Board in further detail on page 113 of our 2024 Annual Report . For further disclosures on the role of our senior governance bodies, please refer to pages 115-155 in our 2024 Annual Report .
	Delegation of responsibility for managing impacts	2-13	<p>We communicate additional information on the governance of our Sustainability Agenda on pages 98-102 of our 2024 Annual Report.</p> <p>For more information on Board engagement with stakeholders, including on sustainability topics, see pages 121-122 of our 2024 Annual Report, and for details relating to the Culture and Sustainability Committee please see pages 134-136.</p> <p>Further information on the Group's governance for climate can also be found within our TCFD Summary and Alignment Index on page 43 of our 2024 Annual Report.</p>
	Role of the highest governance body in sustainability reporting	2-14	<p>The Board and its supporting committees are responsible for the oversight of sustainability- and climate-related risks and opportunities. The Board reviewed and approved our sustainability strategy including progress on our roadmap to achieve net zero financed emissions by 2050, key performance indicators and public commitments. For further details please see pages 134-136 of our 2024 Annual Report.</p> <p>The sustainability information integrated into the 2024 Annual Report (including TCFD-aligned disclosures) and the 2024 Modern Slavery Statement was approved by both the Management Team and the Board.</p>
	Conflicts of interest	2-15	The Governance and Nomination Committee considers any potential situational conflicts of interest declared by Board members. For details of the applicable processes see pages 120, 139 and 185-186 of our 2024 Annual Report . External appointments held by Board members are set out on pages 105 -109 of the 2024 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
GRI 2: General disclosures continued			
3. Governance continued	Communication of critical concerns	2-16	During 2024, the Board's Audit Committee continued to place oversight on the Group's Conduct Programme and the Group's Speak Up Programme (see page 127 of the 2024 Annual Report) while the Culture and Sustainability Committee received the Group's My Voice (employee engagement survey) results (see page 135 of the 2024 Annual Report) . We share further details on pages 38 and 95-96 of our 2024 Annual Report .
	Collective knowledge of the highest governance body	2-17	See pages 117-118 of our 2024 Annual Report
	Evaluation of the performance of the highest governance body	2-18	The Group Chairman is committed to ensuring optimal Board effectiveness and the Governance and Nomination Committee of the Board has oversight of overall Board effectiveness. See pages 137-142 of the 2024 Annual Report . The 2024 Board and committees' effectiveness review was conducted internally, facilitated by the Group Company Secretary, and in accordance with the UK Corporate Governance Code. See pages 119-120 of the 2024 Annual Report .
	Remuneration policies	2-19	Our Directors' remuneration report on pages 143-173 of the 2024 Annual Report provides an overview of the remuneration policies for the executive directors and the wider workforce. Page 102 of our 2024 Annual Report also sets out the incentives structure with regards to our sustainability- and climate-related activities.
	Process to determine remuneration	2-20	Our Remuneration Committee is responsible for setting the governance framework for remuneration for all employees, ensuring alignment with our culture, the requirements of the UK Corporate Governance Code and any other relevant regulations. Our Directors' remuneration report on pages 143-173 of the 2024 Annual Report provides an overview of the remuneration policies for the executive directors and the wider workforce.
	Annual total compensation ratio	2-21	In line with UK regulations, we annually report pay ratios comparing CEO remuneration with that of all UK employees. We review year-on-year changes to understand the reasons and appropriateness for such movements. In addition, we review the median ratio against UK FTSE and industry peer averages. Our 2024 pay ratios are covered in our Directors' remuneration report, on pages 174-175 of the 2024 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
GRI 2: General disclosures continued			
4. Strategy, policies and practices	Statement on sustainable development strategy	2-22	Sustainability is an area of strategic focus for Standard Chartered which we aim to integrate across our business. In their statements in our 2024 Annual Report (see pages 6-10), our Group Chairman and CEO discuss the importance of sustainability to our strategy. Please see pages 57-102 of our 2024 Annual Report for the progress we are making across our Sustainability agenda. Furthermore, the Board's coverage of sustainability matters can be reviewed in our Directors' report, on pages 134-136 of our 2024 Annual Report .
	Policy commitments	2-23	We communicate on the range of standards and policies that guide our approach to doing business in a sustainable way, at sc.com/sustainabilitystakeholders . In addition, our 2024 Annual Report sets out our approach to engaging key stakeholder groups, and our approach and progress towards our most material sustainable and responsible business topics including managing climate risk. For further details see pages 57-102 of our 2024 Annual Report and our 2024 Modern Slavery Statement .
	Embedding policy commitments	2-24	The sustainability chapter from pages 63-68 of our 2024 Annual Report provides further information on the integration of sustainable and responsible policies and commitments into organisational strategies, operational policies and procedures. Further detail on the governance and management of sustainable and responsible business activities can be found on the following pages of the 2024 Annual Report : <ul style="list-style-type: none"> • for Sustainability governance, see pages 98-102 • for the activities of the Board Culture and Sustainability Committee, see pages 134-136 • for the governance of Climate Risk, see pages 89 and 256-269.
	Processes to remediate negative impacts	2-25	Our Group Grievance Standard provides a formal framework to deal with concerns that employees have in relation to their employment or another colleague, which affects them directly, and cannot be resolved through informal mechanisms, such as counselling, coaching or mediation. Read more on pages 188-189 of our 2024 Annual Report .
	Mechanisms for seeking advice and raising concerns	2-26	Our Speaking Up programme provides a safe, independent and confidential way to report concerns. The early disclosure of concerns reduces the risk of financial and reputational loss caused by misconduct. We encourage colleagues, contractors, clients, suppliers and members of the public to raise concerns through the Speaking Up channels. Further detail on our Speaking Up Programme can be found on page 95 of our 2024 Annual Report .
	Compliance with laws and regulations	2-27	The Group receives legal claims against it in a number of jurisdictions and is subject to regulatory and enforcement investigations and proceedings from time to time. Note 26 to our financial statements sets out further information on our legal and regulatory matters. See page 347 of our 2024 Annual Report .
	Membership associations	2-28	We are members of a wide range of financial services and other relevant professional and trade associations, some of which may engage with political stakeholders on topics that are of relevance to our business. A selection of these associations is listed at www.sc.com/en/about/public-policy-engagement . We build our knowledge and understanding of key issues and share best practice through our membership of industry and sector organisations, adoption of global commitments, and implementation of guiding frameworks. View our key memberships at sc.com/sustainabilitystakeholders .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
GRI 2: General disclosures continued			
5. Stakeholder engagement	Approach to stakeholder engagement	2-29	Listening and responding to stakeholder priorities and concerns is key to achieving <u>our purpose</u> and delivering on our brand promise, here for good. We strive to maintain open and constructive relationships with a wide range of stakeholders including clients, governments and regulators, investors, suppliers, civil society, and employees. See pages 35-41 of our <u>2024 Annual Report</u> to learn more about how we engage with our key stakeholders. Also refer to sc.com/sustainabilitystakeholders .
	Collective bargaining agreements	2-30	We seek to maintain a meaningful relationship based on mutual trust and respect with various employee representative bodies (including unions and work councils). In our recognition and interactions, we are heavily influenced by the 1948 United Nations Universal Declaration of Human Rights (UDHR), and several International Labour Organization (ILO) conventions, including the Right to Organise and Collective Bargaining Convention, 1949 (No. 98) and the Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87). For further details on the percentage of employees covered by collective bargaining agreements, and our approach for those not covered, see pages 188-189 of our <u>2024 Annual Report</u> .
Material topics			
3: Material topics	Process to determine material topics	3-1	We determined our material topics using the GRI 3: Material Topics 2021 approach. For details see: • Stakeholders – <u>2024 Annual Report</u> pages 35-41 • Materiality – <u>2024 Annual Report</u> page 60
201: Economic Performance	Management approach	201	Our Group Chief Financial Officer's review on pages 24-26 of our <u>2024 Annual Report</u> provides information on our economic performance. The financial statements can be found on pages 287-380.
	Direct economic value generated and distributed	201-1	See our consolidated income statement on page 287 of our <u>2024 Annual Report</u> . Further information can be found in the notes to the financial statements, as referenced. Pages 298-300 set out our results by operating and geographic segment.
	Financial implications and other risks and opportunities due to climate change	201-2	See pages 43-44 of our <u>2024 Annual Report</u> for a summary of our TCFD-aligned disclosures which set out further information on the risks and opportunities posed by climate change.
	Defined benefit plan obligations and other retirement plans	201-3	Information on our retirement benefit obligations can be found in Note 30 of our financial statements in our <u>2024 Annual Report</u> (pages 352-356).

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
203: Indirect Economic Impacts	Management approach	203	Our approach is articulated through our long-term sustainability goals – our Sustainability Aspirations – and our short-term sustainability targets – our Sustainability Strategic Pillars. The Aspirations and Pillars set out how we intend to deliver across our Sustainability agenda. Read more on page 63-68 of our 2024 Annual Report .
	Infrastructure investments and services supported	203-1	Our social finance assets make up \$5.5 billion of the total sustainable finance asset pool and encompass categories such as healthcare, education and access to finance in developing markets. See pages 71-72 of the 2024 Annual Report for more information about the green and social infrastructure assets financing.
	Significant indirect economic impacts	203-2	Our footprint – with its access to capital markets and operations in regions most vulnerable to climate change – means that Standard Chartered sits at the intersection between capital providers and those who need it most. For many of our markets and clients, getting to net zero will be a long and complex task. Their transition must be on a just basis to address environmental challenges without sacrificing their economic growth and social development ambitions. As per Sustainability Aspiration 4, we seek to partner with our clients and communities to mobilise social capital and drive economic inclusion as well as entrepreneurship through our Futuremakers initiative. Read more on pages 64 and 91-92 of our 2024 Annual Report .
204: Procurement Practices	Management approach	204	We are committed to building mutually beneficial relationships with our suppliers to reflect the diverse communities and cultures we operate in. To support this, our supplier diversity and inclusion programme aims to direct spend and offer support where appropriate, to small and diverse businesses. Our Supplier Charter sets out the principles for the behavioural standard that Standard Chartered expects from all its suppliers, and those within a supplier's sphere of influence that assist them in performing their obligations to us. See page 37 of our 2024 Annual Report for further details.
	Proportion of spending on local suppliers	204-1	In 2024, \$4.7 billion was spent with 10,918 suppliers. Of this, 72.3 per cent of the total spend was in the Asia region, with 20.6 per cent in Europe and the Americas, and 7.1 per cent in Africa and the Middle East. Furthermore, 80 per cent of total spend in 2024 was with 389 suppliers. See page 190 of our 2024 Annual Report and the 2024 ESG data pack at sc.com/sustainabilitylibrary .
205: Anti-corruption	Management approach	205	Our ambition is to tackle some of today's most damaging crimes by making the financial system a hostile environment for criminals and terrorists. Further information on our approach to fighting financial crime can be found on page 96 of the 2024 Annual Report .
	Operations assessed for risks related to corruption	205-1	To mitigate the risk of financial crime, particularly laundering the proceeds of corruption, in the lead-up to, during and after major political elections in footprint markets, the Group conducts enhanced monitoring designed to identify and investigate transactions of potential concern. See pages 96 in our 2024 Annual Report for details.
	Communication and training about anti-corruption policies and procedures	205-2	We have invested significantly to ensure that our employees are properly equipped to combat financial crime. In 2024, 99.8 per cent of colleagues and governance body members completed financial crime mandatory e-learning which cover topics such as ABC, AML including terrorist financing, sanctions, tax evasion and fraud topics. For further details see page 96 of the 2024 Annual Report , which also sets out the completion rates of this training by region. Also see our Supplier Charter .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
207: Tax	Management approach	207	Our accounting policies related to taxation, significant accounting estimates and judgements, and taxation disclosures for the Group are provided in Note 10: Taxation, on pages 308–311 of our 2024 Annual Report . The Audit Committee of the Board has oversight of taxation. Further information is described on pages 123–128 of our 2024 Annual Report . Further disclosures setting out our approach to tax and additional taxes paid in the year can be found in our Country-by Country schedule at sc.com/sustainabilitylibrary . The disclosures in respect of the year ended 31 December 2024 will be published on the website on or before 31 December 2025.
	Approach to tax	207-1	We communicate our approach to tax on page 124 of our 2024 Annual Report . Further disclosures setting out our approach to tax and additional taxes paid in the year can be found in our Country-by Country schedule at sc.com/sustainabilitylibrary . The disclosures in respect of the year ended 31 December 2024 will be published on the website on or before 31 December 2025.
	Tax governance, control, and risk management	207-2	We communicate our approach to tax governance, control and management on page 124 of our 2024 Annual Report . Further disclosures setting out our approach to tax and additional taxes paid in the year can be found in our Country-by Country schedule at sc.com/sustainabilitylibrary . The disclosures in respect of the year ended 31 December 2024 will be published on the website on or before 31 December 2025.
	Stakeholder engagement and management of concerns related to tax	207-3	We communicate details concerning our stakeholder engagement and management of concerns related to tax within our Country-by-Country schedule at sc.com/sustainabilitylibrary . The disclosures in respect of the year ended 31 December 2024 will be published on the website on or before 31 December 2025.
	Country-by-country reporting	207-4	We publish our Country-by-Country schedule at sc.com/sustainabilitylibrary . The disclosures in respect of the year ended 31 December 2024 will be published on the website on or before 31 December 2025.
302: Energy	Management approach	302	We aim to reach net zero carbon emissions in our financed emissions by 2050 and in our Scope 1 and Scope 2 emissions by 2025. Our approach to managing emissions is listed out on pages 74–89 of the 2024 Annual Report .
	Energy consumption within the organisation	302-1	Please see page 184 of our 2024 Annual Report and the 2024 ESG data pack available at sc.com/sustainabilitylibrary for our energy consumption data.
	Energy consumption outside of the organisation	302-2	This is not applicable to our business.
	Energy intensity	302-3	Please see the Environment tab in the 2024 ESG data pack available at sc.com/sustainabilitylibrary for detailed sustainability information.
	Reduction of energy consumption	302-4	We reduced our Scope 1 and 2 emissions by 28% per cent to 24,968 tonnes during 2024. Our measured real estate decreased by 7 per cent during this time. 66 per cent of electricity came from renewable sources across our portfolio. See pages 76–77 of our 2024 Annual Report for more information, and our 2024 ESG data pack available at sc.com/sustainabilitylibrary .
	Reductions in energy requirements of products and services	302-5	This is not applicable to our business.

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
304: Biodiversity	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	304-1	Not disclosed. We are currently undergoing assessment of the materiality of our own operations' impacts and dependencies on nature. Please see page 90 of our 2024 Annual Report .
	Significant impacts of activities, products and services on biodiversity	304-2	In 2024, we established a Nature Risk working group, comprising of cross-functional teams, to advance our Nature Risk analysis, leveraging our climate risk data to support more in-depth analysis of potentially material sectors and assess our financed assets exposure to nature impacts and dependencies. Please see page 90 of our 2024 Annual Report .
	Habitats protected or restored	304-3	<p>In 2024, we published our inaugural Nature Position Statement outlining our approach to nature across our business, our clients, operations and supply chains. SCB will not provide financial services to clients who have operations that adversely impact upon the Outstanding Universal Value of UNESCO World Heritage Sites. Also, we will not provide financial services directly towards projects or activities that have operations that adversely impact upon the Outstanding Universal Value of UNESCO World Heritage Sites; or convert or degrade High Conservation Value (HCV), High Carbon Stock (HCS) forests or peatlands.</p> <p>Our Agribusiness Position Statement affirms our position that we will not provide financial services to clients who convert or degrade High Conservation Value (HCV) areas, including forests or High Carbon Stock (HCS) forests, peatlands, Key Biodiversity Areas (KBA) or International Union for Conservation of Nature (IUCN) Protected Area categories I-III for new plantations or farmland.</p> <p>Please see pages 68 and 90 of our 2024 Annual Report for further progress made in 2024.</p>
	IUCN Red List species and national conservation list species with habitats in areas affected by operations	304-4	Not disclosed. We are currently undergoing assessment of the materiality of our own operations' impacts and dependencies on nature. Please see page 90 of our 2024 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
305: Emissions	Management approach	305	<p>Our Net Zero methodological white paper – The journey continues 2024 sets out the methodology used to calculate and report the Group's Scope 3 – Category 15 Financed and Facilitated emissions.</p> <p>Our 2024 Environment Reporting Criteria document sets out the principles and methodology used to report all other emissions data within our 2024 Annual Report.</p> <p>The independent assurance and verification statements related to Scope 1 and 2 emissions, and Scope 3 emissions associated with data centres and air travel can be accessed at sc.com/sustainabilitylibrary.</p> <p>Greater detail on our GHG emissions can be found in our 2024 ESG Data Pack at sc.com/sustainabilitylibrary.</p>
	Direct (Scope 1) GHG emissions	305-1	We communicate our Scope 1 emissions on pages 76-77 of our 2024 Annual Report . We also provide further detail on the principles and methodology used to report those emissions within our 2024 Environment Reporting Criteria .
	Energy indirect (Scope 2) GHG emissions	305-2	We communicate our Scope 2 emissions on pages 76-77 of our 2024 Annual Report . We also provide further detail on the principles and methodology used to report those emissions within our 2024 Environment Reporting Criteria .
	Other indirect (Scope 3) GHG emissions	305-3	<p>We communicate our Scope 3 emissions on pages 76, 78-88 of our 2024 Annual Report.</p> <p>Our Net Zero methodological white paper – The journey continues 2024 sets out the methodology used to calculate and report the Group's Scope 3 – Category 15 Financed and Facilitated emissions. Our 2024 Environment Reporting Criteria document sets out the principles and methodology used to report all other Scope 3 emissions data within our 2024 Annual Report.</p>
	GHG emissions intensity	305-4	We disclose our GHG emissions intensity within the Environment tab of our 2024 ESG data pack available at sc.com/sustainabilitylibrary .
	Reduction of GHG emissions	305-5	<p>We reduced our Scope 1 and 2 emissions by 28 per cent to 24,968 tCO₂e during 2024. See pages 76-77 of our 2024 Annual Report, with detail on the Scopes in which reduction took place available in the Environment tab of our 2024 ESG data pack available at sc.com/sustainabilitylibrary.</p>
	Emissions of ozone-depleting substances (ODS)	305-6	This is not applicable to our business.
	Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions	305-7	This is not applicable to our business.

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
306: Waste	Waste generation and significant waste-related impacts	306-1	In 2024, we reduced our overall waste generated by 18 per cent and achieved 61 per cent avoidance of landfill (up from 52 per cent in 2023). As per the Environment tab in the 2024 ESG data pack, available at sc.com/sustainabilitylibrary , we reported 725,230 kg of waste generated. This is a 27 per cent reduction in comparison to 2023. Waste intensity is 0.9 kg/m2. See page 77 of the 2024 Annual Report .
	Management of significant waste-related impacts	306-2	In 2024 our sites in India, Kenya and Poland achieved TRUE Zero Waste programme platinum rating. We are single-use plastics free in 324 locations currently. We have also engaged with an NGO to upcycle hard-to-recycle items and are minimising electronic waste by prolonging the lifespan of our technology assets through partnerships with third parties. For more information, see page 77 of the 2024 Annual Report .
	Waste generated	306-3	As per the Environment tab in the 2024 ESG data pack, available at sc.com/sustainabilitylibrary , we reported 725,230 kg Waste generated. This is 27 per cent reduction in comparison to 2023. Waste intensity is 0.9 kg/m2. See page 77 of the 2024 Annual Report .
308: Supplier Environmental Assessment	New suppliers that were screened using environmental criteria	308-1	Not disclosed. We will continue to review our approach to disclosure. However, our Supplier Charter sets out our principles for the behavioural standard that Standard Chartered expects from all its suppliers, and those within a supplier's sphere of influence that assist them in performing their obligations to us. Further information can be found in our 2024 Annual Report within pages 37 and 78.
	Negative environmental impacts in the supply chain and actions taken	308-2	Our Supplier Charter sets out our principles for the behavioural standard that Standard Chartered expects from all its suppliers, and those within a supplier's sphere of influence that assist them in performing their obligations to us. Further information can be found in our 2024 Annual Report on pages 37 and 78. For information about how the Group engages with suppliers on environmental and social matters, please see our Supplier Charter .

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
404: Training and education	Management approach	404	To keep pace with our strategic priorities, evolving customer expectations, ongoing transformation, and rapid technological innovation, we stay committed to a 'skills-led' approach. We are focused on accelerating the development of future skills among our workforce, bringing in greater agility to how skills are deployed to areas of opportunity across the Group and embedding skills purposefully across key talent practices. For more information, see page 40 of our 2024 Annual Report .
	Average hours of training per year per employee	404-1	Average hours of training by gender and employee category are presented on page 391 of the 2024 Annual Report .
	Programs for upgrading employee skills and transition assistance programs	404-2	To keep pace with our strategic priorities, evolving customer expectations, ongoing transformation, and rapid technological innovation, we stay committed to a 'skills-led' approach. We are focused on accelerating the development of future skills among our workforce, bringing in greater agility to how skills are deployed to areas of opportunity across the Group and embedding skills purposefully across key talent practices. For more information, see page 40 of our 2024 Annual Report .
	Percentage of employees receiving regular performance and career development reviews	404-3	Not disclosed. We will continue to review our approach to disclosure.
405: Diversity and equal opportunity	Management approach	405	We communicate our approach to diversity and equal opportunity via our Diversity, Equality and Inclusion Impact Report 2024 .
	Diversity of governance bodies and employees	405-1	Biographies of our Board and Group Management Team are set out on pages 105-112 of our 2024 Annual Report . Key diversity categories for our workforce are set out in our supplementary people information tables on pages 388-392 of the 2024 Annual Report .
	Ratio of basic salary and remuneration of women to men	405-2	Our Fair Pay Charter sets out the principles by which we seek to deliver fair and competitive remuneration to all employees. We use these principles to guide reward and performance decision-making globally, including how we set, structure and deliver remuneration. Our Diversity, Equity & Inclusion Impact Report 2024 gives further detail on our Fair Pay Charter and also includes our diversity pay gap disclosures and analysis, with detail on the actions we are taking to increase gender and ethnicity representation across the Group.

GRI Index continued

GRI standard	Disclosure	Code	Disclosure location
Material topics continued			
407: Freedom of Association and Collective Bargaining	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	407-1	We seek to maintain a meaningful relationship based on mutual trust and respect with various employee representative bodies (including unions and work councils). 13 per cent of employees, across 20 markets, have collective representation through unions or employee representative bodies. The working conditions and terms of employment of other employees are based on our Group and country policies, and in accordance with individual employment contracts issued by the Group. For further information, please see pages 188-189 of our 2024 Annual Report .
408: Child Labour	Operations and suppliers at significant risk for incidents of child labour	408-1	We will not enter into relationships with suppliers involved in human trafficking, modern slavery or forced labour. Suppliers that are identified as presenting higher risks of modern slavery are subject to due diligence. Our Supplier Charter sets out the principles for the behavioural standard that Standard Chartered expects from its suppliers, and those within a supplier's sphere of influence that assist them in performing their obligations to us. For further details of our approach, see page 78 and 94 of 2024 Annual Report , as well as our 2024 Modern Slavery Statement and Supplier Charter .
409: Forced or Compulsory Labour	Management approach	409	Our 2024 Modern Slavery Statement sets out the steps we have taken to assess and manage the risk of modern slavery and human trafficking in our operations and supply chain. Our approach to managing and mitigating environmental and social risk is reflected in our Environmental and Social Risk Management Framework, which includes a Position Statement on Human Rights , found at sc.com/positionstatements .
	Operations and suppliers at significant risk for incidents of forced or compulsory labour	409-1	The Group publishes a Modern Slavery Statement under the UK Modern Slavery Act 2015 and the Australian Modern Slavery Act 2018 (Cth) for the financial year ending 31 December 2024.
414: Supplier Social Assessment	Management approach	414	Our 2024 Modern Slavery Statement sets out the steps we have taken to assess and manage the risk of modern slavery and human trafficking in our operations and supply chain.
	New suppliers that were screened using social criteria	414-1	We conduct screening of all suppliers for money laundering, sanctions risk indicators and adverse media coverage. For further details please see pages 8-9 of our 2024 Modern Slavery Statement and page 94 of our 2024 Annual Report .
	Negative social impacts in the supply chain and actions taken	414-2	Our 2024 Modern Slavery Statement sets out the steps we have taken to assess and manage the risk of modern slavery and human trafficking in our operations and supply chain. For further information on our consideration of suppliers please also see pages 37 and 78, of our 2024 Annual Report , and our Supplier Charter .

SASB Standards Index

The table below highlights sections of our 2024 public disclosures that include information related to the SASB Standards for the two sectors that are most closely aligned to our business: Investment Banking & Brokerage, and Commercial Banks.

Unless otherwise noted all data and descriptions apply to Standard Chartered PLC Group. Where the SASB Standards use US-specific accounting metrics, we have highlighted these in square brackets and translated the spirit and meaning of the indicator to a regionally appropriate definition or metric.

Topic	Accounting metric	SASB Code	Response
Data Security	1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of account holders affected	FN-CB-230a.1	Not disclosed. We will continue to review our approach to disclosure.
	Description of approach to identifying and addressing data security risks	FN-CB-230a.2	Refer to operational, technology and cyber risk on page 130 of our 2024 Annual Report , and Operational and Technology Risk and Information and Cyber Security Risk on page 204 of our 2024 Annual Report .
Financial Inclusion & Capacity Building	[(1) Number and (2) amount of loans outstanding qualified to programmes designed to promote small business and community development]	FN-CB-240a.1	Refer to Wealth & Retail Banking segment overview on page 22 of the 2024 Annual Report , small and medium enterprise (SME) financing on page 69 of the 2024 Annual Report , and further detail on micro lending on pages 91-92 of the 2024 Annual Report .
	[(1) Number and (2) amount of past due and nonaccrual loans qualified to programmes designed to promote small business and community Development]	FN-CB-240a.2	Details of our credit quality by client segment, and loans and advances by client segment can be found on pages 212-216 of our 2024 Annual Report .
	[Number of no-cost retail checking accounts provided to previously unbanked or underbanked Customers]	FN-CB-240a.3	We do not specifically measure the number of no cost retail checking accounts provided to previously unbanked or underbanked customers. However, we do offer basic bank accounts and services with no minimum balance or fees charged for basic services, such as ATM cards, cash transactions, and day to day digital banking, as required by local regulations. These services enable previously underbanked or unbanked customers to avail banking services in many of our markets.
	Number of participants in financial literacy initiatives for unbanked, underbanked, or underserved customers	FN-CB-240a.4	We reached more than one million young people through Futuremakers between January 2019 and October 2023. See more in our Futuremakers Impact Report and on pages 91-92 of our 2024 Annual Report . We do not provide financial education training to our clients.

SASB Standards Index continued

Topic	Accounting metric	SASB Code	Response
Data security	[Commercial and industrial credit exposure, by industry]	FN-CB-410a.1	See pages 212-216 of our 2024 Annual Report for our credit quality by client segment.
	Description of approach to incorporation of environmental, social, and governance (ESG) factors in: a) credit analysis (FN-CB-410a.2) b) investment banking and brokerage activities (FN-IB-410a.3)	FN-CB-410a.2 FN-IB-410a.3	<p>We seek to proactively manage environmental and social risks and impacts arising from the Group's client relationships and transactions. See pages 93-94 of our 2024 Annual Report for details. The number of clients and transactions reviewed for environmental and social risks can be found in our 2024 ESG data pack available at sc.com/sustainabilitylibrary. Our list of prohibited activities can be found at sc.com/prohibitedactivities.</p> <p>Additionally, see our Position Statements, which outline the cross-sector and sector-specific criteria we apply to assess whether to provide financial services to our clients.</p>
Financial Inclusion & Capacity Building	Revenue from (1) underwriting, (2) advisory, and (3) securitisation transactions incorporating integration of ESG factors, by industry	FN-IB-410a.1	Not disclosed. We will continue to review our approach to disclosure.
	(1) Number and (2) total value of investments and loans incorporating integration of environmental, social, and governance (ESG) factors, by industry	FN-IB-410a.2	See pages 69-73 of our 2024 Annual Report for our sustainable financing activities that include sustainable finance mobilised, income generated from sustainable finance and the Group's green and social finance asset base and facilitation of Sustainability-linked loans.
Business Ethics	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations	FN-CB-510a.1 FN-IB-510a.1	Information about our provisions for liabilities and charges, and legal and regulatory matters is set out on pages 345-347 of our 2024 Annual Report .
	Description of whistleblower policies and procedures	FN-CB-510a.2 FN-IB-510a.2	Our Speaking Up Programme provides a safe, independent and confidential way to report whistleblowing concerns. It is aimed at helping to build and maintain a strong ethical culture, with integrity, trust, and transparency. The early disclosure of concerns reduces the risk of financial and reputational loss caused by misconduct. We encourage colleagues, contractors, clients, suppliers and members of the public to raise concerns through the Speaking Up channels. In 2024, 87 per cent of employees felt comfortable raising concerns through the Speaking Up channels (88 per cent in 2023). See page 95 of our 2024 Annual Report and sc.com/speakingup .

SASB Standards Index continued

Topic	Accounting metric	SASB Code	Response
Systemic Risk Management	Global Systemically Important Bank (G-SIB) score, by category	FN-CB-550a.1 FN-IB-550a.1	In the UK, the G-SIB framework is implemented via the Capital Requirements Directive and G-SIBs are referred to as Global Systemically Important Institutions (G-SIIs). The Group is a G-SII, with a 1.0 per cent G-SII CET1 capital buffer. See page 270 of our 2024 Annual Report . The Standard Chartered PLC G-SII disclosure is published at: sc.com/en/investors/financial_results .
	Description of approach to incorporation of results of mandatory and voluntary stress tests into capital adequacy planning, long-term corporate strategy, and other business activities	FN-CB-550a.2 FN-IB-550a.2	The Group performs enterprise-wide stress tests using a range of bespoke hypothetical scenarios that explore the resilience of the Group to shocks to its balance sheet and business model. Pages 131 and 197-198 of our 2024 Annual Report provide further details about our approach to stress tests and scenario analysis. See pages 266-269 of our 2024 Annual Report to read more about our approach to climate-related scenario analysis.
Mortgage Finance	Number and value of mortgage loans in 100 year flood zones	FN-MF-450a.1 FN-MF-450a.3	We disclose the value of mortgage loans (not number) subjected to extreme flood risk. While we did not explicitly indicate whether they are in 100-year flood zones or not, the underlying physical risk assessments take into account whether the mortgage is in 50/100/500-year river flood and storm surge zones. Together with results for the flash flood hazard, these three hazards are aggregated to form the flood risk score. See pages 256-269 of our 2024 Annual Report to read more.
	Description of how climate change and other environmental risks are incorporated into mortgage origination and underwriting	FN-MF-450a.3	We have provided on page 258 of our 2024 Annual Report a brief excerpt on how certain mortgage markets have established zoning policies that are a part of client origination, taking into account physical risk assessment results in Korea and Taiwan. Insurance considerations against physical risk are embedded into these zoning policies.
Employee Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for: (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	FN-IB-330a.1 S	See pages 388-392 of our 2024 Annual Report for this data by gender, and page 138 for Board Diversity including ethnicity.

SASB Standards Index continued

Topic	Accounting metric	SASB Code	Response
Professional Integrity	(1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	FN-IB-510b.1	Not disclosed. We will continue to review our approach to disclosing this metric.
	Number of mediation and arbitration cases associated with professional integrity, including duty of care, by party	FN-IB-510b.2	Not disclosed. We maintain a robust <u>Code of Conduct</u> and compliance framework. We will continue to review our approach to disclosing this metric.
	Total amount of monetary losses as a result of legal proceedings associated with professional integrity, including duty of care	FN-IB-510b.3	See pages 346-347 of our <u>2024 Annual Report</u> for more information on our provisions for liabilities and charges, and legal and regulatory matters.
	Description of approach to ensuring professional integrity, including duty of care	FN-IB-510b.4	Our Group <u>Code of Conduct</u> remains the primary tool through which we set our conduct expectations. See page 190 of our <u>2024 Annual Report</u> for information regarding the Code and its implementation. We also aim to design and offer products based on client needs to ensure fair treatment and outcomes for clients. Our approach to product responsibility can be found on page 97 of our 2024 Annual Report. Additionally, please refer to: • Our <u>Conflict of Interests Disclosure Statement</u> • Information related to investment recommendations as defined in the EK/UK Market Abuse Directive can be found at: https://www.sc.com/en/regulatory/disclosures/market_abuse_regulation/ • The Group has policies, systems and processes in place to effectively manage the receipt of inside information and other forms of confidential information, including the strict application of Information Walls. This includes frameworks to manage conflicts of interest resulting from transactions undertaken by the Group and its clients, as well as Outside Business Interests and Personal Account Dealing activities of employees. The Group has escalation protocols in place to consider risks arising from these policies, systems and processes. At present, these frameworks and standards are not public.
Employee Incentives & Risk Taking	[Percentage of total remuneration that is variable for Material Risk Takers (MRTs)]	[FN-IB-510b.1]	Pages 143-149 of our <u>2024 Annual Report</u> detail remuneration awarded to MRTs for the financial year.
	[Percentage of variable remuneration of Material Risk Takers (MRTs) to which malus or clawback provisions were applied]	[FN-IB-550b.2]	Pages 143-149 of our <u>2024 Annual Report</u> detail remuneration awarded to MRTs for the financial year. The operation of in-year adjustments, malus and clawback is summarised on pages 152-153 of our <u>2024 Annual Report</u> .
	[Discussion of policies around supervision, control, and validation of traders' pricing of Level 3 assets and liabilities]	[FN-IB-550b.3]	See pages 325-327 of our <u>2024 Annual Report</u> .

SASB Standards Index continued

Topic	Accounting metric	SASB Code	Response
Activity metrics	(1) Number and (2) value of checking and savings accounts by segment: (a) personal and (b) small business	FN-CB-000.A	See pages 213-215 and 298 of our 2024 Annual Report for information about our loan portfolios by segment and credit quality on a total basis.
	(1) Number and (2) value of loans by segment: (a) personal, (b) small business, and (c) corporate	FN-CB-000.B	
	Number and value of underwriting transactions	FN-IB-000.A	See pages 301-302 of our 2024 Annual Report , and Pillar 3 disclosures on page 180 of our 2024 Annual Report .
	Number and value of advisory transactions		
	Number and value of securitization transactions		
	Number and value of proprietary investments and loans by sector	FN-IB-000.B	See pages 230-232 of our 2024 Annual Report .
	Number and value of market making transactions in fixed income products	FN-IB-000.C	See page 325 of our 2024 Annual Report for net trading income on a total basis.
	Number and value of market making transactions in equity products		Not applicable to Standard Chartered PLC.
	Number and value of market making transactions in currency products		See page 325 of our 2024 Annual Report for net trading income on a total basis.
	Number and value of market making transactions in derivatives products		See page 325 of our 2024 Annual Report for net trading income on a total basis.
	Number and value of market making transactions in commodity products		See page 325 of our 2024 Annual Report for net trading income on a total basis.

WEF Measuring Stakeholders Capitalism Metrics Index

Pillar	Theme	Disclosure level	Requirements	Our response
1. Governance	Governing Purpose	Core metrics and disclosures	Setting Purpose The company's stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	Our approach to sustainability supports the Group's strategy, which is designed to deliver our Purpose: to drive commerce and prosperity through our unique diversity. This is underpinned by our brand promise, here for good. Our approach is articulated through our long-term sustainability goals – our Sustainability Aspirations – and our short-term sustainability targets – our Sustainability Strategic Pillars. The Aspirations and Pillars set out how we intend to deliver across our Sustainability agenda. Please see pages 63–68 of our 2024 Annual Report for more information.
		Expanded metrics and disclosures	Purpose-led management How the company's stated purpose is embedded in company strategies, policies and goals.	During the year, the Group invested \$2.13 billion (2023: \$2.01 billion) in research and development, of which \$1.18 (2023: \$0.99 billion) was recognised as an expense. Please see page 190 of our 2024 Annual Report for more information.
	Stakeholders	Core metrics and disclosures	Material issues impacting stakeholders A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.	As an international bank with a presence in 53 markets, stakeholder engagement is crucial in ensuring that we understand local, regional and global perspectives and trends which inform how we do business. For details see: • Stakeholders – 2024 Annual Report , pages 35–41 • Materiality – 2024 Annual Report , page 60 Also refer to sc.com/sustainabilitystakeholders

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
2. Planet	Climate change	Core metrics and disclosures	Greenhouse gas (GHG) emissions For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO ₂ e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	We aim to reach net zero in our financed emissions by 2050 and in our Scope 1 and Scope 2 emissions by 2025. Our net zero roadmap sets out the key steps we need to take to achieve this goal, and thus far we have made good progress achieving the goals we set for 2024. For details see pages 74-89 of our 2024 Annual Report .
		Expanded metrics and disclosures	Paris-aligned GHG emissions targets Define and report progress against time-bound science-based GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. This should include defining a date before 2050 by which you will achieve net-zero greenhouse gas emissions, and interim reduction targets based on the methodologies provided by the Science Based Targets initiative, if applicable. If an alternative approach is taken, disclose the methodology used to calculate the targets and the basis on which they deliver on the goals of the Paris Agreement.	We aim to reach net zero in our financed emissions by 2050 and in our Scope 1 and Scope 2 emissions by 2025. This year, the Group has set a baseline and target for agriculture. With the addition of this sector, the Group has now set and disclosed science-based interim 2030 financed emissions targets for our 12 highest-emitting sectors. In addition to setting our final financed emissions sector target, a facilitated emissions target was set during the year for oil and gas, which currently makes up the majority of emissions within our facilitation portfolio. For details see pages 74-89 of our 2024 Annual Report .
		Core metrics and disclosures	TCFD implementation Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.”	In line with our ‘comply or explain’ obligation under the UK Financial Conduct Authority’s Listing Rules, we confirm that we have made disclosures consistent with the TCFD recommendations throughout the 2024 Annual Report . For further details, please see pages 43-44 of the 2024 Annual Report .
	Nature loss	Core metrics and disclosures	Nature loss Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/ or key biodiversity areas (KBA).	Not disclosed. We are currently undergoing assessment of the materiality of our own operations’ impacts and dependencies on nature. Please see page 90 of our 2024 Annual Report .

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
2. Planet continued	Freshwater availability	Core metrics and disclosures	Freshwater availability Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.	Please see the Environment tab in our 2024 ESG data pack available at sc.com/sustainabilitylibrary .
3. People	Dignity and equality	Core metrics and disclosures	Diversity and inclusion (%) Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).	Key diversity categories for our workforce are set out in our supplementary people information tables on pages 388-392 of our 2024 Annual Report . Pages 105-109 of our 2024 Annual Report provide the biographies of our Board and Group Management Team.
		Core metrics and disclosures	Pay equality (%) Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.	Read about our approach to equal pay and gender and ethnicity pay gap analysis in our Diversity, Equity & Inclusion Impact Report 2024 .
		Core metrics and disclosures	Wage level (%) Ratios of standard entry level wage by gender compared to local minimum wage.	We do not have a standard entry-level role in order to do this level of analysis; however, we ensure all of our employees receive a living wage as set out in our Diversity, Equity & Inclusion Impact Report 2024 .
		Core metrics and disclosures	Wage level (%) Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.	The relationship between the remuneration of the Group CEO and all UK employees is covered in our Directors' remuneration report, on pages 174-175 of the 2024 Annual Report .
		Expanded metrics and disclosures	Living wage (%) Current wages against the living wage for employees and contractors in states and localities where the company is operating.	We ensure that all our employees receive a living wage as set out in our Diversity, Equity & Inclusion Impact Report 2024
		Core metrics and disclosures	Risk for incidents of child, forced or compulsory labour An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.	We strive to be a responsible company and are committed to respecting human rights across our business. This is embedded in our Code of Conduct and Ethics and our valued behaviours, which provide the guiding principles for how we work together and the way we do business. For details refer to our: <ul style="list-style-type: none"> • 2024 Modern Slavery Statement • 2024 Human Rights Position Statement • Supplier Charter

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
3. People continued	Health and well-being	Core metrics and disclosures	Health and safety (%) The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.	Page 392 of our 2024 Annual Report sets out our work-related health and safety data, including the fatalities and injuries.
		Core metrics and disclosures	Health and safety (%) An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.	Pages 189-190 of our 2024 Annual Report set out our approach to health, safety and wellbeing.
		Expanded metrics and disclosures	Employee well-being (#, %) 1. The number of fatalities as a result of work-related ill-health, recordable work-related ill-health injuries, and the main types of work-related ill-health for all employees and workers.	Page 392 of our 2024 Annual Report sets out our work-related health and safety data, including the fatalities and injuries.
	Skills for the future	Core metrics and disclosures	Training provided Average hours of training per person that the organisation's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees).	Average hours of training by gender and employee category are presented on page 391 of our 2024 Annual Report .
		Core metrics and disclosures	Training provided Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).	The average cost of training per employee is presented on page 391 of our 2024 Annual Report .

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
4. Prosperity	Employment and Wealth Generation	Core metrics and disclosures	Absolute number and rate of employment Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region.	Page 390 of our 2024 Annual Report presents data related to our talent management, broken down by indicators of diversity and region.
		Core metrics and disclosures	Economic contribution Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organisation's global operations, ideally split out by: <ul style="list-style-type: none"> • Revenues • Operating costs • Employee wages and benefits • Payments to providers of capital • Payments to government • Community investment 	See our consolidated income statement on page 287 on the 2024 Annual Report .
		Core metrics and disclosures	Economic contribution Financial assistance received from the government: total monetary value of financial assistance received by the organisation from any government during the reporting period.	To the best of our knowledge, no material assistance was received by any government during 2024.
		Core metrics and disclosures	Financial investment contribution Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy.	Note 17, on pages 340-341 of our 2024 Annual Report , sets out our goodwill and intangible assets. Note 18 on pages 341-342 provides information on our property, plant and equipment, including additions.
		Expanded metrics and disclosures	Infrastructure investments and services supported Qualitative disclosure to describe the below components: 1. Extent of development of significant infrastructure investments and services supported. 2. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant. 3. Whether these investments and services are commercial, in-kind or pro bono engagements.	Our social finance assets make up \$5.5 billion of the total sustainable finance asset pool and encompass categories such as healthcare, education and access to finance in developing markets. See pages 71-72 of the 2024 Annual Report for more information about the green and social infrastructure assets financing.

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
4. Prosperity continued	Innovation of Better Products and Services	Core metrics and disclosures	Financial investment contribution Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.	Note 11 on page 311 of our 2024 Annual Report presents our dividends declared and paid during 2024. In addition, Note 28 on page 348-351 sets out our share capital, other equity instruments and reserves, and details share buy-backs completed in the year. Note 37 on page 370 details our post balance sheet events, including dividend and share buy-back declared after 31 December 2024.
		Core metrics and disclosures	Total R&D expenses (\$) Total costs related to research and development.	During the year, the Group invested \$2.13 billion (2023: \$2.01 billion) in research and development, of which \$1.18 (2023: \$0.99 billion) was recognised as an expense. See page 190 of our 2024 Annual Report .
	Community and Social Vitality	Core metrics and disclosures	Total tax paid The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.	Note 10 on pages 308-311 of our 2024 Annual Report provides information on our accounting policies related to taxation, significant accounting estimates and judgements, and taxation disclosures for the Group.
		Expanded metrics and disclosures	Additional tax remitted The total additional global tax collected by the company on behalf of other taxpayers, including VAT and employee-related taxes that are remitted by the company on behalf of customers or employees, by category of taxes.	
		Expanded metrics and disclosures	Total tax paid by country for significant locations Total tax paid and, if reported, additional tax remitted, by country for significant locations.	We communicate our approach to tax on page 124 of our 2024 Annual Report . Further disclosures setting out our approach to tax and additional taxes paid in the year can be found in our Country-by Country schedule at sc.com/sustainabilitylibrary . The disclosures in respect of the year ended 31 December 2024 will be published on the website on or before 31 December 2025.

Important notices

Forward-looking statements

The information included in this document may contain 'forward-looking statements' based upon current expectations or beliefs, as well as statements formulated with assumptions about future events. Forward-looking statements can include, without limitation, projections, estimates, commitments, plans, approaches, ambitions and targets (including, without limitation, ESG commitments, ambitions and targets). Forward-looking statements often use words such as 'may', 'could', 'will', 'expect', 'intend', 'estimate', 'anticipate', 'believe', 'plan', 'seek', 'aim', 'continue' or other words of similar meaning. Forward-looking statements may also (or additionally) be identified by the fact that they do not relate only to historical or current facts.

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Financial instruments

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