



standard
chartered

Environmental, Social and Governance (ESG) Reporting Index 2022



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Our approach to ESG reporting

We adopt an integrated approach to corporate reporting, embedding non-financial information throughout our 2022 Annual Report.

Our Annual Report includes our disclosures consistent with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations and recommended disclosures in this annual report, except for one area: we do not fully disclose Scope 3 greenhouse gas (GHG) emissions as we are in the process of conducting the detailed analysis of our portfolio starting with the sectors which are most carbon intensive.

We also produce a standalone Modern Slavery Statement.

This ESG Reporting Index sets out our reporting against selected indicators of the Global Reporting Initiative (GRI) Standards, the SASB Standards and the World Economic Forum (WEF) Stakeholder Capitalism Metrics framework. The information included in this ESG Reporting Index has been extracted from our 2022 Annual Report and other sustainability-related materials, as indicated in this ESG Reporting Index.

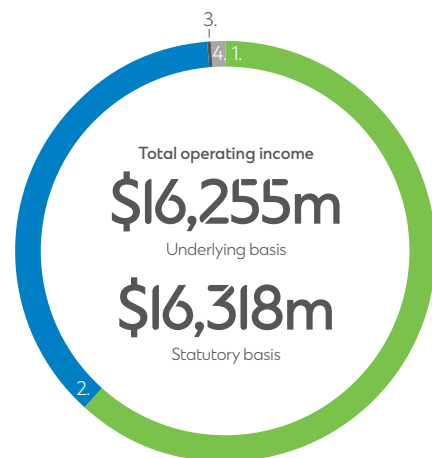
As such, further information on our material sustainable and responsible business topics can be found throughout our sustainability reporting suite and accessed via the links below.

- + See sc.com/sustainabilityhub
- + See sc.com/codeofconduct
- + See sc.com/fightingfinancialcrime
- + See sc.com/standardsandpolicies
- + See sc.com/positionstatements
- + See sc.com/fairpayreport
- + See sc.com/suppliercharter
- + See sc.com/cbcr

Save where extracted directly from the financial statements under our 2022 Annual Report, the financial information contained in this ESG Reporting Index does not constitute financial statements prepared in accordance with International Financial Reporting Standards ('IFRSs') and should be read in conjunction with the 2022 Annual Report and financial information published by the Group.

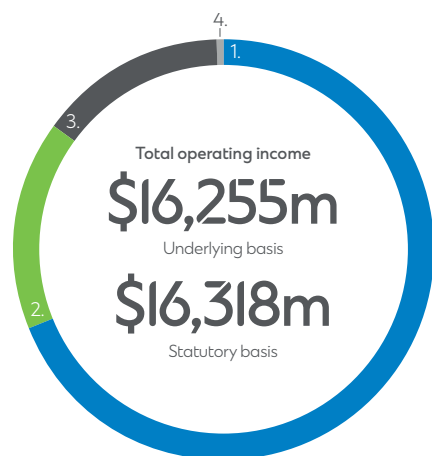
Who we are and what we do

Our client segments



	Operating income
1. Corporate, Commercial and Institutional Banking Supporting clients with their transaction banking, financial markets, corporate finance and borrowing needs, Corporate, Commercial and Institutional Banking provides solutions to more than 20,000 clients in the world's fastest-growing economies and most active trade corridors.	\$10,045m Underlying basis \$10,086m Statutory basis
2. Consumer, Private and Business Banking Serving more than 10 million individuals and small businesses, Consumer, Private and Business Banking focuses on the affluent and emerging affluent in many of the world's fastest-growing cities.	\$6,016m Underlying basis \$6,016m Statutory basis
3. Ventures Ventures promotes innovation, invests in disruptive financial technology and explores alternative business models. Its pipeline of over 30 ventures includes two cloud-native digital banks.	\$29m Underlying basis \$29m Statutory basis
4. Central and other items	\$165m Underlying basis \$187m Statutory basis

Our regions



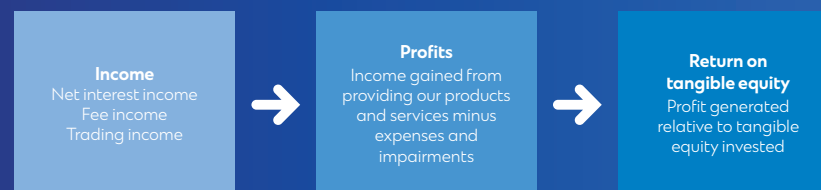
	Operating income
1. Asia We are present in 21 markets including some of the world's fastest-growing economies. Hong Kong and Singapore are the highest income contributors.	\$11,213m Underlying basis \$11,256m Statutory basis
2. Africa and Middle East We have a presence in 25 markets of which the most sizeable by income are UAE, Pakistan, Kenya, Nigeria, South Africa and Ghana.	\$2,606m Underlying basis \$2,608m Statutory basis
3. Europe and the Americas Centred in London, with a growing presence across continental Europe, and New York, we operate in both North America and several markets in Latin America.	\$2,353m Underlying basis \$2,352m Statutory basis
4. Central and other items	\$83m Underlying basis \$102m Statutory basis

Our products and services

Financial Markets	Transaction Banking	Wealth Management	Retail Products
<ul style="list-style-type: none"> • Macro, commodities and credit trading • Financing and securities services • Sales and structuring 	<ul style="list-style-type: none"> • Debt capital markets and leveraged finances • Project and transportation finance 	<ul style="list-style-type: none"> • Cash management • Trade finance • Working capital • Investments • Insurance • Wealth advice • Portfolio management 	<ul style="list-style-type: none"> • Deposits • Mortgages • Credit cards • Personal loans

How we generate returns

We earn net interest on the margin for loans and deposit products, fees on the provision of advisory and other services, and trading income from providing risk management in financial markets.



Enabling and supporting our businesses

Global functions

Conduct, Financial Crime and Compliance

Partners internally and externally to achieve the highest standards in conduct and compliance to enable a sustainable business and fight financial crime.

Corporate Affairs, Brand and Marketing

Manages the Group's marketing and communications and engagement with stakeholders to protect and promote the Group's reputation, brand and services.

Our client-facing businesses are supported by our global functions, which work together to ensure the Group's operations run smoothly and consistently.

Group Chief Financial Officer

Comprises seven support functions: Finance, Treasury, Strategy, Investor Relations, Corporate Development, Supply Chain Management and Property. The leaders of these functions report directly to the Group Chief Financial Officer.

Group Internal Audit

An independent function whose primary role is to help the Board and Management Team protect the assets, reputation and sustainability of the Group.

Human Resources

Maximises the value of investment in people through recruitment, development and employee engagement.

Legal

Provides legal advice and support to the Group to manage legal risks and issues.

Risk

Responsible for the overall second-line-of-defence responsibilities related to risk management, which involves oversight and challenge of risk management actions of the first line.

Transformation, Technology & Operations

Responsible for leading bank-wide transformation and for reshaping the Group's systems and technology platforms to ensure we provide robust, responsive, and innovative technology digital solutions. Also manages all client operations, seeking to provide an optimal client service and experience across the board.

2022 Highlights

Pillar 1: Business	\$23.4bn	1.87m*	30%*
	Mobilised through our sustainable financing activities	tonnes of CO2 saved in the last year from our operational assets and also from those in construction	Year on year increase in our Sustainable Finance assets and continue to grow
Pillar 2: Operations	90%*	>662,000*	1,170
	Sustainable Finance assets located in Asia, Africa and Middle East	Microfinance loans enabled and nearly 20,000 SME loans disbursed	CCIB clients and 550 transactions reviewed for potential environmental and social risks
Pillar 3: Communities	32.1%	99.5%	>42%
	Women holding senior leadership roles	Staff affirmed commitment to Code of Conduct	Reduction in Scope 1 and 2 emissions
Pillar 3: Communities	17.6%	By 2025	>12,800
	Employee net promoter score	Net zero carbon emissions in our operations	Colleagues voluntarily completed 'Understanding Sustainability' online learning
Pillar 3: Communities	\$51.2m	\$14.7m	>93,000
	Contributed to our communities	Contributed to Futuremakers through fundraising and Group donations	Girls participated in our Goal programme
Pillar 3: Communities	>49,500	39%	>105,000
	Employee volunteering days	Employee volunteering participation rate	Young people reached through employability projects

* Calculated from September 2021 to September 2022 to align with Group Annual Reporting cycle. Please see notes in methodology of our Sustainable Finance Impact Report 2022

GRI Index

Standard Chartered has reported against the Global Reporting Initiative (GRI) Standards for the period 1 January 2022 to 31 December 2022. GRI 1: Foundation 2021 was used as the basis of preparation. The table below highlights sections of our 2022 public disclosures that include information related to the GRI Standards.

GRI standard	Disclosure	Code	Location/response	
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 present in 59 markets and serve clients in a further 64. See inside front cover and pages 4-5 of our 2022 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 437-442 of our 2022 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 2022 Annual Report covers the period 1 January 2022 to 31 December 2022. The reporting period for sustainability data is consistent with this, with the exception of our environment data which relates to a reporting period of 1 October 2021 to 30 September 2022 to allow sufficient time for independent assurance to be gained prior to the publication of results (see page 228 of our 2022 Annual Report for further details). This data can be accessed at sc.com/environmentalassurance . In addition, our Sustainable Finance Impact Report 2022 covers the period July 2021 to June 2022, in line with the timing of our Sustainable Bond issuances.	
	Restatements of information	2-4	No material restatements in 2022.	
	External assurance	2-5	We use an independent third-party assurance provider to verify our greenhouse gas (GHG) emissions. As set out on page 491 of our 2022 Annual Report , our Scope 1 and 2 emissions are independently assured by Global Documentation, in accordance with ISO 14064. This can be accessed at sc.com/environmentalassurance .	
	2. Activities and workers	Activities, value chain and other business relationships	2-6	Our client segments are Corporate, Commercial and Institutional Banking (CCIB) and Consumer, Private and Business Banking (CPBB): <ul style="list-style-type: none"> • CCIB supports clients with their transaction banking, financial markets, corporate finance and borrowing needs across 50 markets, providing solutions to more than 20,000 clients in some of the world's fastest-growing economies and most active trade corridors. • CPBB serves more than 10 million individuals and small businesses, with a focus on the affluent and emerging affluent in many of the world's fastest-growing cities. Further information on our business model, activities, services and markets served can be found in our 2022 Annual Report on pages 2-3, 21 and 26-28. We have approximately 11,700 suppliers across 48 markets. Further information on our supply chain can be found in our 2022 Annual Report on pages 58-59, 75 and 225.
		Employees	2-7	We have more than 83,000 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 484-487 of our 2022 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 484-487 of our 2022 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Location/response
GRI 2: General disclosures continued			
3. Governance	Governance structure and composition	2-9	We communicate the details of our governance structure and composition within our 2022 Annual Report . Our Board is supported in its work by several committees. For further information, please refer to the following sections: <ul style="list-style-type: none"> • Profiles of all Board members, pages 138-142 • Audit Committee, pages 163-169 • Board Risk Committee, pages 170-175 • Culture and Sustainability Committee (CSC), pages 176-178 • Governance and Nomination Committee, pages 179-183
	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 179-183 of the 2022 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 138 of our 2022 Annual Report and can be viewed at sc.com/en/about/our-people/
	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 150 of our 2022 Annual Report . For further disclosures on the role of our senior governance bodies, please refer to pages 146-183 in our 2022 Annual Report .
	Delegation of responsibility for managing impacts	2-13	We communicate additional information on the governance of our Sustainability Agenda on pages 54-63 and 113-116 of our 2022 Annual Report . For more information on Board engagement with stakeholders, including on sustainability topics, see pages 134-231 of our 2022 Annual Report , and for details relating to the Culture and Sustainability Committee please see pages 176-179. Further information on the Group's governance for climate can also be found within our TCFD Summary and Alignment Index on pages 68-72 of our 2022 Annual Report .
	Role of the highest governance body in sustainability reporting	2-14	As set out on page 66 of our 2022 Annual Report, during 2022, the Board discussed and reviewed the approach to engaging investors and other relevant stakeholders ahead of the 2022 Annual General Meeting (AGM) in relation to the Group's net zero pathway. The Board approves our Climate Risk Appetite Statement (RAS) annually to reflect our aim to measure and manage the financial and non-financial risks arising from climate change, and to reduce emissions related to the Group's own activities and those associated with the financing of clients seeking to align with the Paris Agreement. For further details please see pages 113-117 of our 2022 Annual Report . The sustainability information integrated into the 2022 Annual Report (including TCFD) and the Modern Slavery Statement was approved by both the Management Team and the Board.
	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 157 and 181. External appointments held by Board members are set out on pages 137-142 of the 2022 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Location/response
GRI 2: General disclosures continued			
3. Governance continued	Communication of critical concerns	2-16	During 2022, the Board's Audit Committee continued to place oversight on the Group's Conduct Programme, the Group's Speak Up Programme and also discussed the Group's My Voice (employee engagement survey) results. We share further details on pages 120 and 168 of our 2022 Annual Report .
	Collective knowledge of the highest governance body	2-17	In 2021 and 2022, we conducted training for the Board and Management Team on our approach to net zero, and Imperial College London delivered a Board-level training on climate scenarios to support the Board with their review and challenge of climate-related regulatory stress testing. See pages 69 and 118 of our 2022 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 179-183 of the 2022 Annual Report . The 2022 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 156 of the 2022 Annual Report .
	Remuneration policies	2-19	Our Directors' remuneration report on pages 184-190 of the 2022 Annual Report provides an overview of the remuneration policies for the executive directors and the wider workforce. Page 118 of our 2022 Annual Report also sets out the incentives structure with regards to our 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 194-205 of the 2022 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 2022 pay ratios are covered in our Directors' remuneration report, on pages 206-207 of the 2022 Annual Report .

GRI Index continued

GRI standard	Disclosure	Code	Location/response
GRI 2: General disclosures continued			
4. Strategy, policies and practices	Statement on sustainable development strategy	2-22	Sustainability is a pillar of our strategy. In their statements in our 2022 Annual Report (see pages 6-12), our Group Chairman and CEO discuss the importance of sustainability to our strategy. Please see pages 64-123 of our 2022 Annual Report for the progress we are making on our net zero pathway, how we are catalysing Sustainable Finance and how we seek to amplify our social impact and continue to support our communities. Furthermore, the Board's coverage of sustainability matters can be reviewed in our Directors' report, on pages 136-231 of our 2022 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/standardsandpolicies . In addition, our 2022 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. For further details see pages 54-119 of our 2022 Annual Report and our Modern Slavery Statement at sc.com/modernslavery .
	Embedding policy commitments	2-24	The sustainability chapter from pages 64-119 of our 2022 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 in the following locations: <ul style="list-style-type: none"> • For governance of Sustainability Risk, see pages 314-315 of the 2022 Annual Report • For the activities of the CSC of the Board, see pages 176-179 of the 2022 Annual Report • For the governance of Climate Risk, see pages 316 -317, and 113 - 117 of our 2022 Annual Report
	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. See page 224 of our 2022 Annual Report .
	Mechanisms for seeking advice and raising concerns	2-26	The ability to raise concerns is essential to upholding the Group's here for good brand and valued behaviours. Early disclosure of concerns reduces the risk of financial and reputational loss caused by misconduct. We encourage colleagues, contractors, suppliers and members of the public to raise concerns to our Speaking Up whistleblowing programme which offers secure, independent and confidential channels to report known or suspected misconduct without fear of retaliation. Further detail on our Speaking Up Programme can be found on pages 120 and 168 of our 2022 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 420 of our 2022 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. As a matter of procedure, trade associations memberships are reviewed annually. As with any expenditure related to public policy engagement, changes to those memberships are subject to the Group's general expenditure policies and procedures and approved in line with the delegated authority structures in place at market, regional and Group levels. View our key memberships at Group level and in a range of our larger markets at sc.com/politicalengagement and sc.com/en/sustainability/how-we-work/ .

GRI Index continued

GRI standard	Disclosure	Code	Location/response
GRI 2: General disclosures continued			
5. Stakeholder engagement	Approach to stakeholder engagement	2-29	Listening and responding to stakeholder priorities and concerns are critical to achieving our Purpose and delivering on our brand promise, Here for good. We strive to maintain open and constructive relationships with a wide range of stakeholders including regulators, lawmakers, clients, investors, civil society and community groups. See pages 53-63 of our 2022 Annual Report to learn more about how we engage with our key stakeholders.
	Collective bargaining agreements	2-30	We seek to build productive and enduring partnerships 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 detail on the percentage of employees covered by collective bargaining agreements, and our approach for those not covered, see page 224 of our 2022 Annual Report .
Material topics			
3: Material topics	Process to determine material topics	3-1	As an international bank, we are present in 59 markets and serve clients in a further 64 (see page 4 of 2022 Annual Report). 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: <ul style="list-style-type: none"> Stakeholders – 2022 Annual Report page 65 Understanding our materiality – 2022 Annual Report pages 54-63
	Management approach	201	Our Group Chief Financial Officer's review on pages 32-40 of our 2022 Annual Report provides information on our economic performance. The financial statements can be found on pages 326-473.
201: Economic Performance	Direct economic value generated and distributed	201-1	See our consolidated income statement on page 340 of our 2022 Annual Report . Further information can be found in the notes to the financial statements, as referenced. Pages 350-355 set out our results by operating and geographic segment.
	Financial implications and other risks and opportunities due to climate change	201-2	See pages 68-72 of our 2022 Annual Report for a summary of our TCFD response which sets 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 on pages 428-432, in Note 30 of our financial statements in our 2022 Annual Report .
	Financial assistance received from government	201-4	To the best of our knowledge, no material assistance was received by any government during 2022.

GRI Index continued

GRI standard	Disclosure	Code	Location/response
Material topics continued			
203: Indirect Economic Impacts	Management approach	203	<p>Through our Accelerating Zero stand, we are progressing on our commitment to be net zero supporting a just transition – one where climate objectives are met without depriving emerging markets of their opportunity to grow and prosper – which will underpin future social and economic prosperity.</p> <p>Our 2050 net zero plan was endorsed by our shareholders at our 2022 Annual General Meeting, following extensive engagement with shareholders, clients and non-governmental organisations (NGOs).</p> <p>During 2022 we facilitated \$23.4 billion of sustainable finance, as we make progress towards our 2030 target of mobilising \$300 billion in sustainable finance.</p> <p>Further information can be found in our 2022 Annual Report within pages; 7, 24, and 65-67.</p> <p>We share further details regarding our Sustainability Philosophy at sc.com/sustainabilityphilosophy.</p>
	Infrastructure investments and services supported	203-1	Our Sustainable Finance Impact Report sets out further detail on our investment in healthcare and transport infrastructure, and the impact that it is having. See sc.com/SFimpactreport .
	Significant indirect economic impacts	203-2	
204: Procurement Practices	Management approach	204	<p>We engage diverse suppliers, both locally and globally, to provide efficient and sustainable goods and services for our business. The majority of our expenditure is on services and is managed through a third-party governance framework which ensures that we follow the highest standards in terms of sourcing, awarding and on-boarding suppliers.</p> <p>See pages 58-59 of our 2022 Annual Report and sc.com/suppliercharter.</p>
	Proportion of spending on local suppliers	204-1	In 2022, \$4.3 billion was spent with approximately 11,700 first-tier suppliers. Of this, 74 per cent of the total spend was spent in the Asia region, with 18 per cent in Europe and the Americas, and 8 per cent in Africa and the Middle East. See pages 225 and 492 of our 2022 Annual Report for more detail on our procurement spend for 2022.
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 121 of our 2022 Annual Report , and at sc.com/fightingfinancialcrime .
	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 page 121 in our 2022 Annual Report for details.
	Communication and training about anti-corruption policies and procedures	205-2	<p>We have invested significantly to ensure that our employees are properly equipped to combat financial crime. In 2022, 99.7 per cent of colleagues completed financial crime e-learning which cover sanctions and fraud topics, and this was supported by a Group-wide communication campaign, 'The whole story', which extended our awareness-raising activities.</p> <p>For further details see page 121 of the 2022 Annual Report, which also sets out the completion rates of this training by region. We also shared our Supplier Charter, which sets out our expectations and minimum standards related to anti-bribery and corruption, with all of our suppliers, representing more than 11,700 suppliers and third parties across 48 markets. Please see sc.com/suppliercharter</p>

GRI Index continued

GRI standard	Disclosure	Code	Location/response
Material topics continued			
207: Tax	Management approach	207	Further information on 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 365–368 of our 2022 Annual Report . The Audit Committee of the Board has oversight of taxation. Further information is described on pages 163–169 of our 2022 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/cbcr .
	Approach to tax	207-1	We communicate our approach to tax in our 2022 Annual Report. For further details see pages 165, and 496–497 of our 2022 Annual Report , and our Country-by-Country schedule at sc.com/cbcr .
	Tax governance, control, and risk management	207-2	We communicate our approach to tax in our 2022 Annual Report. For further details see pages 165, and 496–497 of our 2022 Annual Report , and our Country-by-Country schedule at sc.com/cbcr .
	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/cbcr .
	Country-by-country reporting	207-4	We communicate details concerning our stakeholder engagement and management of concerns related to tax within our Country-by-Country schedule at sc.com/cbcr .
302: Energy	Management approach	302	We have measured and reduced our GHG emissions since 2008, and since 2018 we have been actively targeting a reduction in our Scope 1 and 2 emissions in line with a well below two degrees Celsius scenario. In 2021, we enhanced this ambition, setting out targets to achieve net zero in our operations by 2025. Our approach to managing emissions is set out on pages 74–75 and 227–228 of the 2022 Annual Report . Greater detail on our energy use can be found in our supplementary sustainability information tables on pages 489–491 in our 2022 Annual Report .
	Energy consumption within the organisation	302-1	Please see pages 489–491 of our 2022 Annual Report for our full supplementary environment data.
	Energy consumption outside of the organisation	302-2	This is not applicable to our business.
	Energy intensity	302-3	See pages 489–491 of our 2022 Annual Report for our full supplementary environment data.
	Reduction of energy consumption	302-4	Despite only a 5 per cent reduction in our measured real estate, we reduced our Scope 1 and 2 emissions by more than 42 per cent to 49,434 tonnes during 2022. This has been possible through a consumption reduction of 3 per cent to 177.3 GWh through energy-efficient investment, plus a 12 per cent increase in renewable energy (being through direct power purchase agreements, green utilities and renewable energy certificates) and across the portfolio. See pages 74–75 of our 2022 Annual Report for more information, and pages 489–491 for our full supplementary environment data.
	Reductions in energy requirements of products and services	302-5	This is not applicable to our business.

GRI Index continued

GRI standard	Disclosure	Code	Location/response
Material topics continued			
305: Emissions	Management approach	305	Our Environment Reporting Criteria document sets out the principles and methodology used to report all carbon emissions data by Standard Chartered PLC and its subsidiaries through its Annual Report and ESG disclosures. This can be accessed at sc.com/environmentcriteria . Greater detail on our GHG emissions can be found in our supplementary sustainability information tables on pages 489–491 within our 2022 Annual Report .
	Direct (Scope 1) GHG emissions	305-1	We communicate our Scope 1 Emissions alongside further detail on the principles and methodology used to report all carbon emissions data within our 2022 Environment Reporting Criteria Report which can be accessed at sc.com/environmentcriteria . See also pages 489–491 of the 2022 Annual Report for GHG Scope 1 emissions.
	Energy indirect (Scope 2) GHG emissions	305-2	We communicate our Scope 2 Emissions alongside further detail on the principles and methodology used to report all carbon emissions data within our 2022 Environment Reporting Criteria Report which can be accessed at sc.com/environmentcriteria . See also pages 489–491 of the 2022 Annual Report for GHG Scope 2 emissions.
	Other indirect (Scope 3) GHG emissions	305-3	We communicate our Scope 3 Emissions alongside further detail on the principles and methodology used to report all carbon emissions data within our 2022 Environment Reporting Criteria Report which can be accessed at sc.com/environmentcriteria . See also pages 489–491 of the 2022 Annual Report for GHG Scope 3 emissions.
	GHG emissions intensity	305-4	We calculate intensity ratios using headcount and operating income as denominators. See pages 489–491 of the 2022 Annual Report .
	Reduction of GHG emissions	305-5	See pages 74–75 of our 2022 Annual Report , with detail on the Scopes in which reduction took place available in our supplementary sustainability information tables on pages 488–491.
	Emissions of ozone-depleting substances (ODS)	305-6	This is not applicable to our business.
	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	305-7	This is not applicable to our business.

GRI Index continued

GRI standard	Disclosure	Code	Location/response
Material topics continued			
404: Training and education	Management approach	404	We are building a culture of continuous learning, empowering employees to grow and embrace the skills needed for the future. Since 2020, the average hours invested by employees in personal development have increased by 23.8 per cent to 26.8 hours in 2022. More than 77,000 colleagues actively used our online learning platform diSCover, which we launched in 2020, and which is now accessible via a mobile app. Almost 32,000 colleagues used one or more of our Future Skills Academies, which include the Data & Analytics, Digital, Cyber, Client Advisory, Sustainable Finance and Leadership Academy. Further information on our approach to training and education can be found on pages 51, and 60-63 of our 2022 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 487 of our 2022 Annual Report .
	Programs for upgrading employee skills and transition assistance programs	404-2	During 2022, we have continued to focus on designing and deploying targeted upskilling and re-skilling pilot programmes directed towards critical 'future' roles where our strategic workforce planning analysis has predicted the increasing need for talent, including universal banker, data translator, cloud security engineer and cyber security analyst. This approach has united our recruitment, talent management and learning efforts to target, upskill and deploy employees into new roles. See pages 60-62 of our 2022 Annual Report for more information.
	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 in our 2022 Annual Report . Please see pages 60-63 for further information, alongside sc.com/diversity-and-inclusion . The key objectives in the Board Diversity Policy are set out on page 182 of the 2022 Annual Report .
	Diversity of governance bodies and employees	405-1	Key diversity categories for our workforce are set out in our supplementary people information tables on pages 484-487 of the 2022 Annual Report . Biographies of our Board and Group Management Team are set out on pages 137-145.
	Ratio of basic salary and remuneration of women to men	405-2	We continue to analyse our gender pay gap for the UK, Hong Kong, Singapore, UAE and US. The gender pay gap compares the average pay of men and women without accounting for some of the key factors which influence pay, including different roles, skills, seniority and market pay rates. See page 63 of our 2022 Annual Report , and our Fair Pay Report 2022 .

GRI Index continued

GRI standard	Disclosure	Code	Location/response
Material topics continued			
409: Forced or Compulsory Labour	Management approach	409	Our 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. Please see sc.com/modernslavery for our full statement. Our approach to managing and mitigating environmental and social risk is reflected in our Sustainability Framework, which includes a Position Statement on Human Rights, found at sc.com/positionstatements . For further details of our approach see pages 64 and 122 of our 2022 Annual Report .
	Operations and suppliers at significant risk for incidents of forced or compulsory labour	409-1	As noted on page 122 of our 2022 Annual Report, our Modern Slavery Statement sets out our approach to tackling modern slavery within our operations and value chain. See sc.com/modernslavery .
414: Supplier Social Assessment	Management approach	414	For further details on our management approach please see our Modern Slavery Statement at sc.com/modernslavery , and pages 58-59 of our 2022 Annual Report for more information regarding our approach to suppliers.
	New suppliers that were screened using social criteria	414-1	In 2022 we completed a risk review of our supply chain and supplemented our Modern Slavery and Human Trafficking (MSHT) assessment questionnaire. We also plan to review enhancements to MSHT controls in our procurement system alongside broader ESG requirements under review. For further details please see page 122 of 2022 Annual Report , as well as our full statement at sc.com/modernslavery .
	Negative social impacts in the supply chain and actions taken	414-2	Our 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. Please see sc.com/modernslavery for the full statement. For further information on our consideration of suppliers please also see pages 58-59 of our 2022 Annual Report and sc.com/suppliercharter .

SASB Standards Index

The table below highlights sections of our 2022 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.

All data and descriptions relate to the period 1 January to 31 December 2022, and unless otherwise noted. All data and descriptions apply to Standard Chartered PLC Group. Noting that while the SASB Standards is a global framework, historically a US-focused approach was taken to defining criteria. We noted the US-specific accounting metrics 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	Information and cyber security (ICS) – 2022 Annual Report pages 44, 172 and 309 Data and Digital – 2022 Annual Report page 50-51
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]	Consumer, Private and Business Banking (CPBB) segment overview – 2022 Annual Report page 27 Summary of small and medium enterprise (SME) financing and microfinance – Sustainable Finance Impact Report 2022 pages 18-19
	[(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 240-243 of our 2022 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	With our international and local partners, including the Standard Chartered Foundation, in 2022 we reached more than 335,000 young people through Futuremakers, including providing financial education to 102,248 unbanked or young people. See more on pages 122-123 of our 2022 Annual Report . We do not provide financial education training to our clients.

SASB Standards Index continued

Topic	Accounting metric	SASB Code	Response
Incorporation of Environmental, Social, and Governance Factors in a) Credit Analysis (FN-CB Commercial Banks Sustainability Accounting Standard) b) Investment Banking and Brokerage Activities (FN-IB Sustainability Accounting Standard)	[Commercial and industrial credit exposure, by industry] 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.1] FN-CB-410a.2 FN-IB-410a.3	See pages 262-267 of our 2022 Annual Report for our credit quality by industry. See pages 88-89 of our 2022 Annual Report on our environmental and social (E&S) risk management associated with financing related to our CCIB clients. The number of clients and transactions reviewed for E&S risk can be found on page 488 of our 2022 Annual Report . Our list of prohibited activities can be found at sc.com/prohibitedactivities . Additionally, see Position Statements at sc.com/positionstatements . Please note that in 2023, we plan to update our Position Statements covering all sensitive sectors, with the requirements to become effective the following year.
	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 84-86 of our 2022 Annual Report for our sustainable financing activities that include the facilitation of green and social bond raising, provision of funding commitments to green and social causes, advisory services to support our clients on their own journeys to net zero and facilitation of Sustainability Linked Loans.
	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 on our provisions for liabilities and charges, and legal and regulatory matters is set out on pages 418-419 of our 2022 Annual Report .
Business Ethics	Description of whistleblower policies and procedures	FN-CB-510a.2 FN-IB-510a.2	Our Speaking Up programme is essential to upholding our here for good brand promise and valued behaviours. 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 use our Speaking Up programme which offers secure and confidential channels to report known or suspected misconduct without fear of retaliation. Examples of concerns include breaches of regulatory requirements, breaches of Group policy or standards, or behaviour that has adverse effects on colleagues and/or our reputation. The Speaking Up programme continues to be utilised across all countries, businesses and functions, and our 2022 MyVoice survey found that 88 per cent of employees (87 per cent in 2021) felt comfortable raising concerns through the channels. See page 120 of our 2022 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 (CRD) 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 320 of our 2022 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 173 and 297-298 of our 2022 Annual Report provide further details on our approach to stress tests and scenario analysis. For climate risk specifically, our scenario analysis is based on three International Energy Agency (IEA) scenarios and three Phase 2 scenarios from the Network of Central Banks and Supervisors for Greening the Financial System (NGFS). See page 68-72 and 79-80 of our 2022 Annual Report to read more about our our approach to climate-related scenario analysis.
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.1S	See pages 484-487 of our 2022 Annual Report for this data by gender, and page 180 for Board Diversity including ethnicity. Read more at sc.com/en/about/diversity-and-inclusion/ .

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 Code of Conduct 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 418-420 of our 2022 Annual Report 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	<p>Our Group Code of Conduct remains the primary tool through which we set our conduct expectations. See pages 120 and 223-226 of our 2022 Annual Report for information regarding the Code and its implementation. The Code itself can be accessed at sc.com/codeofconduct.</p> <p>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 pages 55-56 and 226 of our 2022 Annual Report.</p> <p>Additionally, please refer to:</p> <ul style="list-style-type: none"> • Our Conflict of Interests Disclosure Statement • 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]	Pillar 3 tables on pages 213 to 215 of our 2022 Annual Report 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]	<p>Pillar 3 tables on pages 213 to 215 of our 2022 Annual Report detail remuneration awarded to MRTs for the financial year.</p> <p>The operation of in-year adjustments, malus and clawback is summarised on page 190 and 211 of our 2022 Annual Report.</p>
	[Discussion of policies around supervision, control, and validation of traders' pricing of Level 3 assets and liabilities]	[FN-IB-550b.3]	See pages 390-392 of our 2022 Annual Report .

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 242-245 and 352 of our 2022 Annual Report for information on our loan portfolios by segment and credit quality on a total basis for both corporates (incorporated into CCIB) and personal and small business (incorporated into CPBB). Summary of SME financing and Microfinance – Sustainable Finance Impact Report 2022 pages 18-19.
	(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 356 – 359 of our 2022 Annual Report .
	Number and value of advisory transactions		See pages 356 – 359 of our 2022 Annual Report .
	Number and value of securitization transactions		See Pillar 3 disclosures on pages 212-215 of our 2022 Annual Report .
	Number and value of proprietary investments and loans by sector	FN-IB-000.B	See pages 262-264 of our 2022 Annual Report .
	Number and value of market making transactions in fixed income products	FN-IB-000.C	See page 390 of our 2022 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 390 of our 2022 Annual Report for net trading income on a total basis.
	Number and value of market making transactions in derivatives products		See page 390 of our 2022 Annual Report for net trading income on a total basis.
Number and value of market making transactions in commodity products		See page 390 of our 2022 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.	We aim to promote social and economic development and deliver sustainable outcomes in support of the UN Sustainable Development Goals. For details see: Sustainability as a pillar of our strategy – 2022 Annual Report page 23 Our Stands – 2022 Annual Report page 24 Our Sustainability Philosophy at sc.com/en/sustainability/philosophy Our Position Statements at sc.com/positionstatements . Please note that in 2023, we plan to update our Position Statements covering all sensitive sectors, with the requirements to become effective the following year. Our Prohibited Activities list at sc.com/prohibitedactivities Our Supplier Charter at sc.com/suppliercharter
		Expanded metrics and disclosures	Purpose-led management How the company's stated purpose is embedded in company strategies, policies and goals.	
	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.	

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
2. Planet	Climate change	Core metrics and disclosures	<p>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 (tCO₂e) GHG Protocol Scope 1 and Scope 2 emissions. Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.”</p>	<p>We have measured and reduced our GHG emissions since 2008, and since 2018 we have been actively targeting a reduction in our Scope 1 and 2 emissions in line with a well below two degrees Celsius scenario. For details see our 2022 Annual Report pages 74-75</p>
		Expanded metrics and disclosures	<p>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.</p>	<p>We aim to support our clients in their own transitions to net zero and see our role in supporting this alignment to the Paris Agreement’s goal as a critical part of our climate response plans. We aim to become net zero in our financed emissions by 2050, with interim 2030 targets for our highest-emitting sectors. For details see:</p> <ul style="list-style-type: none"> Reducing our financed emissions – 2022 Annual Report pages 76- 83 Our net zero timeline – 2022 Annual Report page 73 Our methodology used to calculate targets in our net zero white paper
		Core metrics and disclosures	<p>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.”</p>	<p>In line with our ‘comply or explain’ obligation under the UK’s Financial Conduct Authority’s Listing Rules, we can confirm that we have made disclosures consistent with the TCFD recommendations and recommended disclosures in our 2022 Annual Report, except for one area: we do not fully disclose Scope 3 GHG emissions as we are in the process of conducting the detailed analysis of our portfolio starting with the sectors which are most carbon intensive. Consequently, in relation to financed emissions, in our 2022 Annual Report, we disclose our Scope 3 GHG emissions for eight sectors. For FY23, we plan to disclose our Scope 3 financed emissions for four additional sectors. Beyond that, we aim to incrementally improve the portfolio coverage as market data on emissions becomes more widely available. Further information is available in our 2022 Annual Report pages 64-83.</p>

WEF Measuring Stakeholders Capitalism Metrics Index continued

Pillar	Theme	Disclosure level	Requirements	Our response
2. Planet continued	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 due to incomplete data in this area. We recognise the importance of biodiversity loss and are proactively participating in industry initiatives and framework development on biodiversity to help inform our internal efforts and capabilities.
	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.	Page 490 of our 2022 Annual Report sets out our total water use, alongside the percentage of this consumed in areas with high or extremely high baseline water stress. Our reporting criteria set out the principles and methodology for measuring our emissions. See Environmental Reporting Criteria . Our Scope 1 and 2 emissions, as well as water and waste data, are independently assured. See Environmental Assurance Report .
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 484–485 of our 2022 Annual Report . Pages 138–145 of our 2022 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.	Previously, we have published gender pay gap analysis for the UK, Hong Kong, Singapore, UAE and the US. In 2022, for the first time, we have extended our diversity pay analysis to include ethnicity pay gap reporting in the UK and US. For details see: <ul style="list-style-type: none"> • Our 2022 Gender pay gap – 2022 Annual Report page 63 • Our Fair Pay Report 2022
		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 Fair Pay Report 2022 .
		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, in the 2022 Annual Report page 206.
		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 of our employees receive a living wage as set out in our Fair Pay Report 2022 .
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 respect human rights across our business. For details refer to our: <ul style="list-style-type: none"> • 2022 Modern Slavery Statement • 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 487 of our 2022 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 224–225 of our 2022 Annual Report sets 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 487 of our 2022 Annual Report sets out our work-related health and safety data, including the fatalities and injuries. Page 225 of the 2022 Annual Report provides further detail on work-related 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 487 of our 2022 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 487 of our 2022 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 486 of our 2022 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 340 of our 2022 Annual Report . Further information can be found in the notes to the financial statements, as referenced.
		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 2022.
		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 409-410 of our 2022 Annual Report , sets out our goodwill and intangible assets, and specific additions to computer software. Note 18 on page 412-413 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 Sustainable Finance Impact Report 2022 sets out further detail on our investment in healthcare and transport infrastructure, and the impact that it is having.

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 369 of our 2022 Annual Report presents our dividends declared and paid during 2022. In addition, Note 28, on page 427 sets out our share capital, other equity instruments and reserves, and details share buy-backs completed in the year. Note 37 on page 448 details our post balance sheet events, including dividend and share buy-back declared after 31 December 2022.	
		Core metrics and disclosures	Total R&D expenses (\$) Total costs related to research and development.		During the year, the Group invested \$1.98 billion in research and development, of which \$0.94 billion was recognised as an expense. See page 219 of our 2022 Annual Report .
		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 366–368 of our 2022 Annual Report provides information on our accounting policies related to taxation, significant accounting estimates and judgements, and taxation disclosures for the Group. See also our Country-by-Country schedule at sc.com/cbcr
	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.	In accordance with the Capital Requirements (Country-by-Country Reporting) Regulations 2013, we set out the country-by-country information in respect of the year ended 31 December 2021. Also included are further disclosures setting out our approach to tax and additional taxes paid in the year. The disclosures in respect of the year ended 31 December 2022 will be published on the website on or before 31 December 2023. For further information see our Country-by-Country schedule at sc.com/cbcr		
	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.			

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.

By their very nature, forward-looking statements are subject to known and unknown risks and uncertainties and can be affected by other factors that could cause actual results, and the Group's plans and objectives, to differ materially from those expressed or implied in the forward-looking statements. Readers should not place reliance on, and are cautioned about relying on, any forward-looking statements. There are several factors which could cause actual results to differ materially from those expressed or implied in forward-looking statements. The factors that could cause actual results to differ materially from those described in the forward-looking statements include (but are not limited to): changes in global, political, economic, business, competitive and market forces or conditions; or in future exchange and interest rates; changes in environmental, geopolitical, social or physical risks; legal, regulatory and policy developments, including regulatory measures addressing climate change and broader sustainability-related issues; the development of standards and interpretations, including evolving requirements and practices in Environmental, Social and Governance reporting; the ability of the Group, together with governments and other stakeholders to measure, manage, and mitigate the impacts of climate change and broader sustainability-related issues effectively; risks arising out of health crises and pandemics; risks of cyber-attacks, data, information or security breaches or technology failures involving the Group; changes in tax rates, future business combinations or dispositions; and other factors specific to the Group, including those identified in this ESG Report. Any forward-looking statements contained in this document are based on past or current trends and/or activities of the Group and should not be taken as a representation that such trends or activities will continue in the future.

No statement in this document is intended to be, nor should be interpreted as, a profit forecast or to imply that the earnings of the Group for the current year or future years will necessarily match or exceed the historical or published earnings of the Group. Except as required by any applicable laws or regulations, the Group expressly disclaims any obligation to revise or update any forward-looking statement contained within this document, regardless of whether those statements are affected as a result of new information, future events or otherwise.

Please refer to the Group's latest Annual Report for a discussion of certain of the risks and factors that could adversely impact the Group's actual results, and its plans and objectives, to differ materially from those expressed or implied in any forward-looking statements.

Financial instruments

Nothing in this document shall constitute, in any jurisdiction, an offer or solicitation to sell or purchase any securities or other financial instruments, nor shall it constitute a recommendation or advice in respect of any securities or other financial instruments or any other matter.

Important Notice – Basis of Preparation and Caution Regarding Data Limitations

The information contained in this document has been prepared on the following basis:

- i. certain information in this document is unaudited;
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