

25 March 2026

**STANDARD CHARTERED PLC
RE-PRESENTATION OF FINANCIAL INFORMATION**

As previously announced at FY'25 results on 24 February 2026, Standard Chartered PLC (the Group) is making changes to financial disclosures and has today published a re-presentation of figures for the Group, business segments and key geographies.

To aid comparisons with prior periods a data pack with revised financial information has been made available today and can be found at the Group's website ([here](#)), which includes 12 quarters of historical financial information.

Note the re-presentation provided today has not resulted in any changes to the reported financial performance of the Group. Furthermore, all guidance given at FY'25 results presentation remains unchanged.

This re-presentation reflects three components:

1. Movement from underlying to reported financials

As previously announced at our FY'25 results, the Group's presentation of financials is changing from an underlying to a reported basis, with the presentation of interest income and non-interest income continuing on an adjusted basis (which includes adjustments for Trading Book Funding Cost).

Items previously reported below the line, including Fit for growth cost-to-achieve, restructuring costs (including exit markets) and other items are now reported across income, costs, and impairments and within the relevant segments.

The re-presentation data pack, published on our website today, includes a breakdown of notable items within the results. These notable items primarily reflect accounting adjustments, gain/loss on sale of businesses or assets, legal charges & provisions, and goodwill impairment. Future notable items will be called out where relevant and material in subsequent reporting quarters. Unless otherwise stated, all group guidance is on a reported basis.

2. Changes to the Ventures segment

As previously announced at our FY'25 results, Digital Banks are now reported within the Wealth & Retail Banking (WRB) segment, and SCV is now reported within the Central & Other (C&O) segment.

- Within WRB, the Digital Banks' income is allocated to the respective product lines (Deposits & Mortgages, CCPL & other unsecured lending, Treasury & Other); and balance sheet items are also allocated accordingly.
- Digital Banks and SCV income are still shown as memo items within WRB and C&O respectively.

3. Other changes

As part of the re-presentation today, we are also incorporating other presentational changes, including: additional geographic loan disclosure; a revision to the definition of Network income; removal of the split of Global Markets sub-products.

We will provide further Group commentary and guidance at our Investor Event in May.

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