

GRI CONTENT INDEX

References to Sembcorp Annual Report 2015 are expressed as 'AR page number'.

References to Sembcorp Facts & Figures 2015 are expressed as 'FF page number'.

References to Sembcorp Sustainability Quantitative Data 2015 are expressed as 'SQD page number'.

Reference to Sembcorp Corporate website are expressed as 'Web'.

GENERAL STANDARD DISCLOSURES

General Standard Disclosures	Description	Chapter, Page Reference, Performance and / or Explanation for Omissions
STRATEGY AND ANALYSIS		
G4-1	Statement from the most senior decision maker of the organisation	Chairman and CEO's Statement, AR 8-15 CEO Interview, AR 30-33
ORGANISATIONAL PROFILE		
G4-3	Name of the organisation	Sembcorp Industries Ltd
G4-4	Primary brands, products and services	Sembcorp at a Glance, AR 22-29 Our Businesses, Web
G4-5	Location of organisation's headquarters	Corporate Information, AR 352 Contact Us, Web
G4-6	Number and names of countries where the organisation operates	Our Global Presence, Web FF 4-5, 8-9 Group Structure, AR 52-53 Key Subsidiaries, Associates and Joint Ventures, AR 331-333 The countries in which Sembcorp has significant operations are Singapore, China, Oman, UAE and the UK.
G4-7	Nature of ownership and legal form	Shareholding & Group Structure, Web Group Structure, AR 52-53
G4-8	Markets served	Our Global Presence, Web FF 4-5, 8-9
G4-9	Scale of organisation	People, SQD 1-2 FF 2, 4-5, 8-9, 22-25 Group Structure, AR 52-53 Sembcorp at a Glance, AR 22-29 Shareholders' Information, AR 338-339 Investor Relations, AR 156-159
G4-10	Workforce	People, SQD 1-2
G4-11	Percentage of employees covered by collective bargaining agreements	People, SQD 2

G4-12	Organisation's supply chain	How We Create Value, AR 24-27 Our Supply Chain, Web Economic, AR 136 Feature Story, Web
G4-13	Significant changes during the reporting period	Significant Events, AR 46-48
G4-14	How the precautionary approach is addressed	Managing Sustainability, AR 126
G4-15	Charters, principles or other initiatives to which the organisation is subscribed to	Initiatives, Memberships and Certifications, Web
G4-16	List of memberships or associations and national / international advocacy in which the organisation holds a position, participates, provides substantive funding or view membership as strategic	Initiatives, Memberships and Certifications, Web
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	FF 22-23

Country	Combined heat and power plants	Power	Useful heat
Singapore	Sembcorp Cogen (Sakra)	815MW	700 tph steam for export
Singapore	Sembcorp Cogen (Banyan)	400MW	200 tph steam for export
UAE	Fujairah 1 Independent Water and Power Plant	893MW	62.5 MiGD used for MSF desalination
Oman	Salalah Independent Water and Power Plant	489MW	
UK	Wilton Power Station	125MW	280 tph steam for export
UK	Sembcorp Biomass Plant	35MW	130 tph steam for export

IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES

G4-17	Entities included in the organisation's consolidated financial statements. Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report	Key Subsidiaries, Associates and Joint Ventures, AR 331-333
		Reporting Framework and Scope, AR 130
G4-18	Process for defining report content and Aspect Boundaries, and how the organisation has implemented the Reporting Principles for Defining Report Content	Materiality, AR 128-129
G4-19	List all Material Aspects identified in the process for defining report content	Material Issues, AR 131
		Below is a table indicating G4 aspects related to our Material Issues.
G4-20	For each Material Aspect, report the Aspect Boundary within the organisation	Reporting Framework and Scope, AR 130
		Below is a table indicating the boundary within and outside the organisation for each Material Issue.
G4-21	For each Material Aspect, report the Aspect Boundary outside the organisation	Reporting Framework and Scope, AR 130

Below is a table indicating the boundary within and outside the organisation for each Material Issue.

Sembcorp's material issues are prioritised as top issues for both internal and external stakeholders. As such, impacts of our key material issues are potentially significant to both internal and external stakeholders.

Sembcorp's Material Focus Areas	Sembcorp's Material Issues	Relevant G4 Aspects	Page Reference	Impacts Material to Internal Stakeholders	Impacts Material to External Stakeholders	Entities for which Aspects are Material for
			Under each focus area, Aspect Boundaries are addressed under <i>Why this is material</i>	(Employees, shareholders, and the investment community)	Stakeholders likely to experience greatest impact listed by alphabetical order	Refer to Group Structure (AR 52-53) for specific entities under each business
Economic	Capital and Portfolio Management	Economic performance	AR 134	All	Community Customers Governments and regulators Contractors, suppliers and industry partners	All
	Reliability	Availability and reliability	AR 134	All	Community Customers Governments and regulators	Utilities
	Innovation	Research and development	AR 134	All	Customers Contractors, suppliers and industry partners	Utilities
	New Income Streams		AR 134	All	Customers Contractors, suppliers and industry partners	All
Governance, Risk and Compliance	Governance and Ethical Business	Anti-corruption	AR 139	All	Community Governments and regulators Contractors, suppliers and industry partners	All
	Regulatory Compliance	Anti-competitive behaviour Compliance (Society) Compliance (Product Responsibility)	AR 139	All	Customers Governments and regulators	All
People	People Development	Employment Labour / management relations Training and education Diversity and equal opportunity Non-discrimination Freedom of association and collective bargaining Market presence	AR 142	All	Community Governments and regulators	All
Health, Safety and Environment	Occupational Health and Safety	Customer health and safety	AR 146	All	Customers Governments and regulators	All
	Climate Change	Energy Emissions	AR 146	All	Community Customers Governments and regulators	Utilities (Energy)

Sembcorp's Material Focus Areas	Sembcorp's Material Issues	Relevant G4 Aspects	Page Reference	Impacts Material to Internal Stakeholders	Impacts Material to External Stakeholders	Entities for which Aspects are Material for
	Environmental Protection	Water Emissions Effluents and waste Compliance (Environmental)	AR 146	All	Community Governments and regulators	All
Community	Community Integration	Local communities Indirect economic impacts	AR 153	All	Community Governments and regulators	All

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Restatements

Restated figures are indicated with †.

Figures below are restated after an internal verification exercise which corrected the following calculation errors:

- 2014 Steam purchased: 0.01 million GJ (erroneous), 0 million GJ (restated)
- 2013 Steam purchased: 0.01 million GJ (erroneous), 0 million GJ (restated)
- 2014 Total water withdrawal: 1,593.0 million m³ (erroneous), 1,593.7 million m³ (restated)
- 2013 Total water withdrawal: 1,502.2 million m³ (erroneous), 1,595.7 million m³ (restated)
- 2013 Water withdrawal broken down by source:
 - Surface water (excluding one-through cooling water): 64% (erroneous), 66% (restated)
 - Once-through cooling water from surface sources: 19% (erroneous), 18% (restated)
 - Groundwater: 10% (erroneous), 9% (restated)
- 2013 Water discharged: 712.4 million m³ (erroneous), 725.4 million m³ (restated)
- 2014 Non-hazardous waste: 30.5 thousand tonnes (erroneous), 31.2 thousand tonnes (restated)
- 2013 Non-hazardous waste: 22.4 thousand tonnes (erroneous), 22.3 thousand tonnes (restated)

Figures below are restated due to change in calculation methodology:

- 2013 Direct Greenhouse gas emissions: 5.8 (erroneous), 6.4 (restated)
- 2013 & 2014 Injury rate and lost day rate:
In 2015, we adopted standards set out by the US National Institute for Occupational Safety and Health (NIOSH) and the International Association of Oil and Gas Producers (IOGP), and now report on a per million man-hour basis. Lost time injury rate (or injury rate) and accident severity rate (or lost day rate) for 2014 and 2013 were previously reported on a 200,000 man-hour basis, based on the US Occupational Safety and Health Administration (OSHA) Recordkeeping guidelines. Restated figures for 2013 and 2014 using the new calculation methodology, and the recategorisation are found on [SQD 1-3](#). There are no changes to the underlying data.

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Significant changes in Scope and Aspect Boundary

[Reporting Framework and Scope, AR 130](#)

STAKEHOLDER ENGAGEMENT

G4-24	List of stakeholder groups	Stakeholder Engagement, Web
G4-25	Basis for identification and selection of stakeholders	Stakeholder Engagement, AR 132
G4-26	Organisation's approach to stakeholder engagement	Stakeholder Engagement, AR 132
		Stakeholder Engagement, Web
G4-27	Key topics raised through stakeholder engagement	Stakeholder Engagement, Web

REPORT PROFILE

G4-28	Report profile	Reporting Framework and Scope, AR 130
G4-29	Date of most recent previous report	Annual Report 2014
G4-30	Reporting cycle	Annual
G4-31	Contact point	sustainability@sembcorp.com
G4-32	GRI Content Index	In accordance with GRI "Core". The "External Assurance" column of the index has been omitted as the report has not been assured.
G4-33	External assurance	Reporting Framework and Scope, AR 130

GOVERNANCE

G4-34	Governance structure and composition	Board of Directors, AR 34-39
		Managing Sustainability, AR 126

ETHICS AND INTEGRITY

G4-56	Values, principles, standards and codes of conduct and ethics	What Guides Us, AR 28-29
		Corporate Governance Statement, AR 97-116
		Core Competency Framework, Web

SPECIFIC STANDARD DISCLOSURES

DMA and Indicators	Description	Chapter, Page Reference, Performance and / or Explanation for Omissions
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CATEGORY: ECONOMIC

MATERIAL ASPECT: ECONOMIC PERFORMANCE

G4-DMA	Disclosures on Management Approach	Economic, AR 133-138 Managing Sustainability, AR 126
G4-EC1	Direct economic value generated and distributed	Economic, AR 133 Group Financial Review, AR 63

MATERIAL ASPECT: MARKET PRESENCE

G4-DMA	Disclosures on Management Approach	People, AR 144 Managing Sustainability, AR 126
Non-GRI indicator	% of localisation targets met	We are on track to meeting our localisation targets.

MATERIAL ASPECT: INDIRECT ECONOMIC IMPACTS

G4-DMA	Disclosures on Management Approach	Community, AR 153 Managing Sustainability, AR 126
G4-EC7	Development and impact of infrastructure investments and services supported	Utilities Review, AR 70-79 Marine Review, AR 80-87 Urban Development Review, AR 88-93 Community, AR 154

MATERIAL ASPECT: AVAILABILITY AND RELIABILITY

G4-DMA	Disclosures on Management Approach	Economic, AR 133-138 Managing Sustainability, AR 126
Non-GRI indicator	Operational reliability	Omitted due to commercial sensitivity.

MATERIAL ASPECT: RESEARCH AND DEVELOPMENT

G4-DMA	Disclosures on Management Approach	Technology Advisory Panel, AR 40-43 Economic, AR 133-134, 137 Managing Sustainability, AR 126
Non-GRI indicator	Technology and innovation expense	Omitted due to commercial sensitivity.

CATEGORY: ENVIRONMENTAL

MATERIAL ASPECT: ENERGY

G4-DMA	Disclosures on Management Approach	Health, Safety and the Environment, AR 146-149 Managing Sustainability, AR 126
G4-EN3	Energy consumption within the organisation	Health, Safety and the Environment, SQD 5

MATERIAL ASPECT: WATER

G4-DMA	Disclosures on Management Approach	Health, Safety and the Environment, AR 146-149 Managing Sustainability, AR 126
G4-EN8	Total water withdrawal by source	Health, Safety and the Environment, SQD 6
G4-EN10	Percentage and total volume of water recycled and reused	Health, Safety and the Environment, SQD 6

MATERIAL ASPECT: EMISSIONS

G4-DMA	Disclosures on Management Approach	Health, Safety and the Environment, AR 146-149 Managing Sustainability, AR 126
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	Health, Safety and the Environment, AR 151
G4-EN21	NO _x , SO _x , and other significant air emissions	Health, Safety and the Environment, AR 151 Health, Safety and the Environment, SQD 4 Material air pollutants for scope of reporting are NO _x , SO _x , and Particulate Matter.

MATERIAL ASPECT: EFFLUENTS AND WASTE

G4-DMA	Disclosures on Management Approach	Health, Safety and the Environment, AR 146-149 Managing Sustainability, AR 126
G4-EN22	Total water discharge by quality and destination	Health, Safety and the Environment, SQD 7
G4-EN23	Total weight of waste by type and disposal method	Health, Safety and the Environment, AR 152
G4-EN24	Total number and volume of significant spills	There were no significant spills.

MATERIAL ASPECT: COMPLIANCE

G4-DMA	Disclosures on Management Approach	Health, Safety and the Environment, AR 146-149 Economic, AR 135 Managing Sustainability, AR 126
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Governance, Risk and Compliance, AR 141

CATEGORY: SOCIAL

SUB-CATEGORY: LABOUR PRACTICES AND DECENT WORK

MATERIAL ASPECT: EMPLOYMENT

G4-DMA	Disclosures on Management Approach	People, AR 142-144 Managing Sustainability, AR 126
G4-LA1	Employee turnover by age group, gender and region	People, AR 145 People, SQD 2-3
	Total number and rates of new employee hires by age group, gender and region	People, SQD 3

EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	People, SQD 4
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	100% of contractors and subcontractors receive relevant health and safety training designed for their scope of work.

MATERIAL ASPECT: LABOUR / MANAGEMENT RELATIONS

G4-DMA	Disclosures on Management Approach	People, AR 142-143 Managing Sustainability, AR 126
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MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY

G4-DMA	Disclosures on Management Approach	Health, Safety and the Environment, AR 146-148 Managing Sustainability, AR 126
G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programmes	Up to 75% of the workforce is represented in formal joint management-worker health and safety committees. Committees operate at facility level.
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Health, Safety and the Environment, AR 150 Health, Safety and the Environment, SQD 1-3

MATERIAL ASPECT: TRAINING AND EDUCATION

G4-DMA	Disclosures on Management Approach	People, AR 142-144 Managing Sustainability, AR 126
G4-LA9	Average hours of training per year per employee by gender, and by employee category	People, AR 145 People, SQD 5
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	People, AR 144

SUB-CATEGORY: HUMAN RIGHTS

MATERIAL ASPECT: NON-DISCRIMINATION

G4-DMA	Disclosures on Management Approach	People, AR 142-143 Managing Sustainability, AR 126
G4-HR3	Total number of incidents of discrimination and corrective actions taken	No incidents were reported during reporting period.

SUB-CATEGORY: SOCIETY

MATERIAL ASPECT: LOCAL COMMUNITIES

G4-DMA	Disclosures on Management Approach	Community, AR 153-154 Managing Sustainability, AR 126
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programmes	Community, AR 154

Operations that recorded community investments and / or donations were considered to have implemented local engagement and development programmes.

MATERIAL ASPECT: ANTI-CORRUPTION

G4-DMA	Disclosures on Management Approach	Governance, Risk and Compliance, AR 139-141 Risk Management and Internal Controls, AR 348-350 Managing Sustainability, AR 126
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	100% of our operations were assessed for fraud risks which include bribery and corruption.

MATERIAL ASPECT: ANTI-COMPETITIVE BEHAVIOUR

G4-DMA	Disclosures on Management Approach	Our Code of Business Conduct prohibits employees from contravening competition and anti-trust laws in all our countries of operations. Governance, Risk and Compliance, AR 139-141 Managing Sustainability, AR 126
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	No significant fines or incidents during reporting period.

MATERIAL ASPECT: COMPLIANCE

G4-DMA	Disclosures on Management Approach	Governance, Risk and Compliance, AR 139-141 Managing Sustainability, AR 126
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No significant fines or incidents during reporting period.

SUB-CATEGORY: PRODUCT RESPONSIBILITY

MATERIAL ASPECT: CUSTOMER HEALTH AND SAFETY

G4-DMA	Disclosures on Management Approach	Economic, AR 135 Managing Sustainability, AR 126
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	100% of significant product category are assessed for improvement.

MATERIAL ASPECT: COMPLIANCE

G4-DMA	Disclosures on Management Approach	Our regulatory compliance includes product responsibility requirements. Economic, AR 135 Managing Sustainability, AR 126
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Governance, Risk and Compliance, AR 141