

GRI CONTENT INDEX

Our ESG Review is prepared in accordance with the GRI G4: Core option.

References to Sembcorp Annual Report 2016 are expressed as 'AR page number'.

References to Sembcorp Facts & Figures 2016 are expressed as 'FF page number'.

References to ESG Performance Data and Commentary 2016 are expressed as 'PDC page number'

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
ORGANISATIONAL PROFILE		
G4-3	Name of the organisation	Sembcorp Industries Ltd
G4-4	Primary brands, products and services	Sembcorp at a Glance , AR 16-27 Notes to the Financial Statements , AR 191
G4-5	Location of organisation's headquarters	Corporate Information , AR 360 Contact Us
G4-6	Number and names of countries where the organisation operates	Our Global Presence FF 4-5, 8-9 Group Structure , AR 44-45 Key Subsidiaries, Associates and Joint Ventures , AR 339-341 The countries for which Sembcorp has significant operations are Singapore, China, India
G4-7	Nature of ownership and legal form	Sembcorp Industries Constitution Group Structure , AR 44-45
G4-8	Markets served	Our Global Presence FF 4-5, 8-9
G4-9	Scale of organisation	Social , PDC 6 FF 2, 4-5, 8-9, 22-25 Group Structure , AR 44-45 Sembcorp at a Glance , AR 16-27 Shareholders' Information , AR 346-347 Investor Relations , AR 150-151
G4-10	Workforce	Social , PDC 6-7

G4-11	Percentage of employees covered by collective bargaining agreements	Social, PDC 7
G4-12	Organisation's supply chain	How We Create Value, AR 24-27 Our Supply Chain, AR 98-99
G4-13	Significant changes during the reporting period	Reporting Framework and Scope, AR 97 Disposal and Acquisition of Significant Subsidiaries AR 284-293
G4-14	How the precautionary approach is addressed	Managing Sustainability, AR 94
G4-15	Charters, principles or other initiatives to which the organisation is subscribed to	Initiatives, Memberships and Certifications
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
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	FF 22-23

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 339-341 Reporting Framework and Scope, AR 97
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 96
G4-19	List all material Aspects identified in the process for defining report content	Material Issues, AR 22-23 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 97 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 97 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 (Employees, shareholders, and the investment community)	Impacts material to external stakeholders (Stakeholders likely to experience greatest impact listed by alphabetical order)	Entities for which Aspects is material for (Refer to Group Structure (AR 44-45) for specific entities under each business)
Economic	Capital and portfolio management	None	Chairman and CEO's Statement AR 8 Group Financial Review AR 46	All	Communities, Customers, Governments and regulators, Contractors, suppliers and industry partners, Financial institutions	All
	Reliability	Availability and Reliability	Our Supply Chain AR 98 Product Responsibility AR 111 Crisis Management and Business Continuity AR 127	All	Customers, Governments and regulators Contractors, suppliers and industry partners	Utilities
	Innovation	Research and Development	Technology Advisory Panel AR 36 How We Create Value AR 24	All	Customers, Governments and regulators Contractors, suppliers and industry partners	Utilities
	Sustainable growth	None	Chairman and CEO's Statement AR 8 Group Financial Review AR 46 Delivering Sustainable Value and Growth AR 27	All	Communities, Customers, Governments and regulators Contractors, suppliers and industry partners, Financial Institutions	Utilities

Environment	Climate change	Energy Emissions	Environmental AR 102	All	Communities, Customers, Governments and regulators, Financial institutions	Utilities (Energy)
	Local environmental protection	Emissions Effluents and waste Compliance (Environmental)	Environmental AR 102	All	Communities, Customers, Governments and regulators	All
	Energy and water efficiency	Energy Water	Environmental AR 102	All	Communities, Customers, Governments and regulators	All
Social	Health and Safety	Occupational Health & Safety Customer Health & Safety	Health and Safety AR 109	All (Employees in particular)	Customers, Contractors, Governments and regulators	All
	Our People	Employment Labour / Management Relations Training and Education Diversity and Equal Opportunity Non-discrimination Freedom of Association and Collective Bargaining Child Labour Forced / Compulsory Labour Market Presence	Our People AR 109	All (Employees in particular)	Communities, Governments and regulators	All

Social	Community	Economic Performance Indirect Economic Impacts Local Communities	Community AR 109	All	Communities, Governments and regulators	All
	Risk Management	None	Risk Management AR 122	All	Communities, Governments and regulators Contractors, suppliers and industry partners, Financial institutions	All
	Compliance	Compliance	Compliance AR 123	All	Customers Governments and regulators	All
	Ethical business practices	Anti-corruption Anti-competitor Behaviour	Ethical Business Practices AR 123	All	Communities, Customers, Governments and regulators, Contractors, suppliers and industry partners	All
Governance	Corporate Governance	None	Managing Sustainability Corporate Governance Statement Governance	All	Communities, Governments and regulators Contractors, suppliers and industry partners, Financial Institutions	All

G4-22	Restatements	PDC 6
G4-23	Significant changes in Scope and Aspect Boundary	Reporting Framework and Scope, AR 97

STAKEHOLDER ENGAGEMENT

G4-24	List of stakeholder groups	Stakeholder Engagement, AR 96
G4-25	Basis for identification and selection of stakeholders	Stakeholder Engagement, AR 96
G4-26	Organisation's approach to stakeholder engagement	Stakeholder Engagement, AR 96
G4-27	Key topics raised through stakeholder engagement	Stakeholder Engagement, AR 96

REPORT PROFILE

G4-28	Report profile	Reporting Framework and Scope , AR 97
G4-29	Date of most recent previous report	Reporting Framework and Scope , AR 97
G4-30	Reporting cycle	Annual
G4-31	Contact point	sustainability@sembcorp.com
G4-32	GRI Content Index	In accordance with GRI option: 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 97

GOVERNANCE

G4-34	Governance structure and composition	Board of Directors , AR 28-35 Managing Sustainability , AR 94
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ETHICS AND INTEGRITY

G4-56	Values, principles, standards and codes of conduct and ethics	Sembcorp at a Glance , AR 21-27 Corporate Governance Statement , AR 130-149 Sembcorp Core Competency Framework , AR 114
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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	Group Financial Review , AR 46-61 Managing Sustainability , AR 94
G4-EC1	Direct economic value generated and distributed	Social , AR 117 Social , PDC 14-15 Group Financial Review , AR 54

MATERIAL ASPECT: MARKET PRESENCE

G4-DMA	Disclosures on Management Approach	Employee Development and Employee Compensation and Benefits , AR 109, 111 and 115
G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	Social , PDC 7

G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	Social, PDC 7
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	Social, AR 109, 116 Managing Sustainability, AR 94
G4-EC7	Development and impact of infrastructure investments and services supported	Utilities Review, AR 62-73 Urban Development Review AR 84-91 Social, AR 116

MATERIAL ASPECT: AVAILABILITY AND RELIABILITY

G4-DMA	Disclosures on Management Approach	Operating and Financial Overview, AR 44-91 Our Supply Chain, AR 98-99 Product Responsibility, AR 111 Crisis Management and Business Continuity AR 127 Managing Sustainability, AR 94
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 36-39 How We Create Value, AR 27 Managing Sustainability, AR 94
Non-GRI indicator	Technology and innovation expense	Omitted due to commercial sensitivity.

CATEGORY: ENVIRONMENTAL

MATERIAL ASPECT: ENERGY

G4-DMA	Disclosures on Management Approach	Environmental, AR 102-104 Managing Sustainability, AR 94
G4-EN3	Energy consumption within the organisation	Environmental, PDC 2

MATERIAL ASPECT: WATER

G4-DMA	Disclosures on Management Approach	Environmental, AR 102-105 Managing Sustainability, AR 94
G4-EN8	Total water withdrawal by source	Environmental, PDC 6

MATERIAL ASPECT: EMISSIONS

G4-DMA	Disclosures on Management Approach	Environmental , AR 102-104 Managing Sustainability , AR 94
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	Environmental , PDC 3
G4-EN18	Greenhouse gas (GHG) emissions intensity	Environmental , PDC 3
G4-EN21	NOx, SOx, and other significant air emissions	Environmental , PDC 3

MATERIAL ASPECT: EFFLUENTS AND WASTE

G4-DMA	Disclosures on Management Approach	Environmental , AR 102-104 Managing Sustainability , AR 94
G4-EN22	Total water discharge by quality and destination	Environmental , PDC 4
G4-EN23	Total number and volume of significant spills	Environmental , PDC 5
G4-EN24	Total weight of waste by type and disposal method	Environmental , PDC 4-5

MATERIAL ASPECT: COMPLIANCE

G4-DMA	Disclosures on Management Approach	Environmental , AR 102-104 Social , AR 111 Managing Sustainability , AR 94
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Governance , PDC 2

CATEGORY: SOCIAL

SUB-CATEGORY: LABOUR PRACTICES AND DECENT WORK

MATERIAL ASPECT: EMPLOYMENT

G4-DMA	Disclosures on Management Approach	Social , AR 109, 111-112 Managing Sustainability , AR 94
G4-LA1	Employee turnover by age group, gender and region	Social , PDC 8-9
	Total number and rates of new employee hires by age group, gender and region	Social , PDC 8
Non-GRI indicator	Tenure of existing employees, broken down by employee category	Social , PDC 9

EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	Social, PDC 10
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Social, PDC 5

MATERIAL ASPECT: LABOUR / MANAGEMENT RELATIONS

G4-DMA	Disclosures on Management Approach	Social, AR 115 Managing Sustainability, AR 94
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MATERIAL ASPECT: OCCUPATIONAL HEALTH AND SAFETY

G4-DMA	Disclosures on Management Approach	Social, AR 109-111 Managing Sustainability, AR 94
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	Social, PDC 3
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of workrelated fatalities, by region and by gender	Social, PDC 3-5

MATERIAL ASPECT: TRAINING AND EDUCATION

G4-DMA	Disclosures on Management Approach	Social, AR 109, 111-115 Managing Sustainability, AR 94
G4-LA9	Average hours of training per year per employee by gender, and by employee category	Social, PDC 11

MATERIAL ASPECT: DIVERSITY AND EQUAL OPPORTUNITY

G4-DMA	Disclosures on Management Approach	Social, AR 109, 115 Managing Sustainability, AR 94
G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	Social, PDC 12

MATERIAL ASPECT: EQUAL REMUNERATION FOR WOMEN AND MEN

G4-DMA	Disclosures on Management Approach	Social, AR 115 Managing Sustainability, AR 94
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SUB-CATEGORY: HUMAN RIGHTS

MATERIAL ASPECT: NON-DISCRIMINATION

G4-DMA	Disclosures on Management Approach	Social , AR 109, 115 Managing Sustainability , AR 94
G4-HR3	Total number of incidents of discrimination and corrective actions taken	Social , PDC 13

MATERIAL ASPECT: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

G4-DMA	Disclosures on Management Approach	Social , AR 109, 115 Managing Sustainability , AR 94
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MATERIAL ASPECT: CHILD LABOUR

G4-DMA	Disclosures on Management Approach	Social , AR 109, 115 Managing Sustainability , AR 94
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MATERIAL ASPECT: FORCED OR COMPULSORY LABOUR

G4-DMA	Disclosures on Management Approach	Social , AR 109, 115 Managing Sustainability , AR 94
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SUB-CATEGORY: SOCIETY

MATERIAL ASPECT: LOCAL COMMUNITIES

G4-DMA	Disclosures on Management Approach	Social , AR 109, 116 Managing Sustainability , AR 94
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programmes	Social , PDC 15

MATERIAL ASPECT: ANTI-CORRUPTION

G4-DMA	Disclosures on Management Approach	Governance , AR 122-128 Risk Management and Internal Controls , AR 356-358 Managing Sustainability , AR 94
G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Governance , PDC 2

MATERIAL ASPECT: PUBLIC POLICY

G4-DMA	Disclosures on Management Approach	Governance , AR 122-123, 128 Managing Sustainability , AR 94
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MATERIAL ASPECT: ANTI-COMPETITIVE BEHAVIOUR

G4-DMA	Disclosures on Management Approach	Governance , AR 122-123, 128 Managing Sustainability , AR 94
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	Governance , PDC 2

MATERIAL ASPECT: COMPLIANCE

G4-DMA	Disclosures on Management Approach	Governance , AR 122-123, 127-128 Managing Sustainability , AR 94
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	Governance , PDC 2

SUB-CATEGORY: PRODUCT RESPONSIBILITY

MATERIAL ASPECT: CUSTOMER HEALTH AND SAFETY

G4-DMA	Disclosures on Management Approach	Social , AR 109, 111 Managing Sustainability , AR 94
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Social , PDC 5
EU25	Number of injuries and fatalities to the public involving company assets including legal judgements, settlements and pending legal cases of diseases	Social , PDC 5

MATERIAL ASPECT: COMPLIANCE

G4-DMA	Disclosures on Management Approach	Governance , AR 123, 127, 128 Managing Sustainability , AR 94
G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Governance , PDC 2
