

GRI CONTENT INDEX

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

References to Sembcorp Annual Report 2018 are expressed as 'AR page number'.

References to ESG Performance Data and Commentary 2018 are expressed as 'PDC page number'.

'EU' refers to the latest Electric Utilities Sector Disclosure available (GRI G4).

GRI 101: FOUNDATION 2016 GRI 102: GENERAL DISCLOSURES 2016

Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions
ORGANISATIONAL PROFILE		
102-1	Name of the organisation	Sembcorp Industries Ltd
102-2	Activities, brands, products, and services	Our Value Creation Process, AR 24-25 Notes to the Financial Statements, AR 165
102-3	Location of headquarters	Contact Us
102-4	Location of operations	Our Global Presence Notes to the Financial Statements: Key Subsidiaries, Associates, Joint Ventures and Joint Operations, AR 313-314 The countries for which Sembcorp has significant operations are Singapore, China, India
102-5	Ownership and legal form	Sembcorp Industries Constitution Notes to the Financial Statements: Key Subsidiaries, Associates, Joint Ventures and Joint Operations, AR 313-314
102-6	Markets served	Our Global Presence
102-7	Scale of organisation	i) Social, PDC 9 ii) Notes to the Financial Statements: Key Subsidiaries, Associates, Joint Ventures and Joint Operations, AR 313-314 iii) Group FY2018 Highlights iv) Operating and Financial Review, Group Financial Review, AR 28-43 v) Our Global Presence vi) Our Value Creation Process Shareholders' Information, AR 332-333
102-8	Information on employees and other workers	Social, PDC 9
102-9	Supply chain	Our Value Creation Process, AR 24-25 Our Supply Chain, AR 83-85
102-10	Significant changes to the organisation and its supply chain	How We Report

		Disposal of Significant Subsidiaries and Joint Venture, AR 263	
		Acquisition of Significant Subsidiaries and Non-controlling Interests, AR 263-266	
102-11	Precautionary Principle or approach	Enabling a Low-carbon and Circular Economy, AR 90	
102-12	External initiatives	Initiatives, Memberships and Certifications	
		Managing Sustainability, AR 78-79	
102-13	Membership of associations	Initiatives, Memberships and Certifications	
		Energy Source	
		Country	
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Gas	Singapore China UAE Oman Vietnam Bangladesh Myanmar UK
		Coal	China India
		Wind	China India
		Solar	Singapore India

STRATEGY AND ANALYSIS

102-14	Statement from senior decision-maker	Chairman and CEO's Statement, AR 4-11
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ETHICS AND INTEGRITY

102-16	Values, principles, standards, and norms of behavior	Purpose & Values
		Corporate Governance Statement, AR 109-127
		Code of Conduct

GOVERNANCE

102-18	Governance structure	Board of Directors, AR 68-71
		Sustainability Governance, AR 80

STAKEHOLDER ENGAGEMENT

102-40	List of stakeholder groups	Stakeholder Engagement
102-41	Collective bargaining agreements	Social, PDC 10
102-42	Identifying and selecting stakeholders	Stakeholder Engagement
102-43	Approach to stakeholder engagement	Stakeholder Engagement
102-44	Key topics and concerns raised	Stakeholder Engagement
		Stakeholder Engagement Platforms

IDENTIFIED GRIS AND BOUNDARIES

102-45	Entities included in the consolidated financial statements	How We Report
		Notes to the Financial Statements: Key Subsidiaries, Associates, Joint Ventures and Joint Operations, AR 313-314
102-46	Defining report content and topic Boundaries	Materiality process
		A table indicating topic Boundaries can be found below
102-47	List of material topics	Our Sustainability Framework, AR 78-79
		Below is a table indicating GRI topics related to our material issues.

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 GRI Topics	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
Enabling a Low-carbon and Circular Economy	Climate Change	Energy Emissions	Enabling a Low-carbon and Circular Economy AR 86-92	All	Customers, Community, Governments and regulators, Financial institutions
	Resource Management	Energy Water	Enabling a Low-carbon and Circular Economy AR 86-93	All	Customers, Community, Governments and regulators
	Local Environmental Protection	Emissions Effluents and Waste Environmental Compliance	Enabling a Low-carbon and Circular Economy AR 86-93	All	Customers, Community, Governments and regulators
Empowering Our People and Communities	Health and Safety	Occupational Health & Safety Customer Health & Safety	Empowering Our People and Communities AR 94-101	All (Employees in particular)	Contractors, Customers, Governments and regulators
	Our People	Employment Labour / Management Relations Training and Education Diversity and Equal Opportunity Non-discrimination Freedom of Association and Collective Bargaining Child Labour Forced or Compulsory Labour Market Presence	Empowering Our People and Communities AR 94-102	All (Employees in particular)	Community, Governments and regulators

Empowering Our People and Communities	Community	Economic Performance	Empowering Our People and Communities AR 94-102	All	Community, Governments and regulators	
		Indirect Economic Impacts Local Communities				
Embedding Responsible Business Practices	Corporate Governance	None	Managing Sustainability AR 78-85	All	Community Governments and regulators, suppliers and industry partners, Financial Institutions	
			Corporate Governance Statement AR 109-127 Embedding Responsible Business Practices AR 103-108			
	Ethical Business and Compliance	None	Anti-corruption Public Policy Anti-competitive Behaviour	Embedding Responsible Business Practices AR 103-108	All	Customers, Communities, Governments and regulators, Contractors, suppliers and industry partners
			Compliance (Socio-economic)			
Risk Management	None		Embedding Responsible Business Practices AR 103-108	All	Community Governments and regulators Contractors, suppliers and industry partners, Financial institutions	

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Restatements of information

[PDC 9](#)

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Changes in reporting

[Materiality](#)

REPORT PROFILE

102-50	Reporting period	Reporting Framework
102-51	Date of most recent previous report	Reporting Framework
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	sustainability@sembcorp.com
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option
102-55	GRI content index	GRI Content Index
102-56	External assurance	Reporting Scope and Assurance Independent Limited Assurance Report, AR 130-131

TOPIC-SPECIFIC DISCLOSURES

GRI Management Approach and Disclosure Number	Disclosure Title	Chapter, Page Reference, Performance and / or Explanation for Omissions
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CATEGORY: ECONOMIC

GRI 201: ECONOMIC PERFORMANCE 2016

103-1	Explanation of the material topic and its Boundary	Repositioning Sembcorp, AR 12-13
		Our Value Creation Process, AR 24-25
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Repositioning Sembcorp, AR 12-13
		Our Value Creation Process, AR 24-25
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Corporate Governance Statement, AR 110
201-1	Direct economic value generated and distributed	Social, PDC 19
201-2	Financial implications and other risks and opportunities due to climate change	Environment, AR 86, 88

GRI 202: MARKET PRESENCE 2016

103-1	Explanation of the material topic and its Boundary	Employee Development and Employee Compensation and Benefits, AR 96-97
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Employee Development and Employee Compensation and Benefits, AR 96-97
103-3	Evaluation of the management approach	Employee Development and Employee Compensation and Benefits, AR 96-97
		Social, PDC 10
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Social, PDC 10
202-2	Proportion of senior management hired from the local community	Social, PDC 10

GRI 203: INDIRECT ECONOMIC IMPACTS 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 98-100
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 102
203-1	Infrastructure investments and services supported	Social, PDC 20, 21

GRI 205: ANTI-CORRUPTION 2016

103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 103
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Embedding Responsible Business Practices, AR 103-108
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 108
205-1	Operations assessed for risks related to corruption	Governance, PDC 2

GRI 206: ANTI-COMPETITIVE BEHAVIOUR 2016

103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 103
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Embedding Responsible Business Practices, AR 103-104, 107-108
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 108
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Governance, PDC 2

EU: AVAILABILITY AND RELIABILITY

103-1	Explanation of the material topic and its Boundary	Product Responsibility: Safety and Quality, AR 96
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Operating and Financial Review, AR 28-67
		Our Supply Chain, AR 83-85
		Product Responsibility: Safety and Quality, AR 96
		Crisis Management and Business Continuity, AR 106
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Crisis Management and Business Continuity, AR 106
Non-GRI indicator	Operational reliability	Omitted due to commercial sensitivity

EU: RESEARCH AND DEVELOPMENT

103-1	Explanation of the material topic and its Boundary	CEO Interview, AR 21
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Technology Advisory Panel AR 72-74
		CEO Interview, AR 21
		Driving Digitalisation and Innovation, AR 22-23
		Managing Sustainability, AR 80
		Enabling a Low-carbon and Circular Economy, AR 89, 91
103-3	Evaluation of the management approach	Technology Advisory Panel, AR 72
Non-GRI indicator	Technology and innovation expense	Omitted due to commercial sensitivity

CATEGORY: ENVIRONMENTAL

GRI 302: ENERGY 2016

103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 87
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 89
		Managing Sustainability, AR 80-81
103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 91
302-1	Energy consumption within the organisation	Environmental, PDC 6
302-3	Energy intensity	Environmental, PDC 7
302-4	Reduction of energy consumption	Environmental, PDC 7

GRI 303: WATER 2016

103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 87
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 89-90
		Managing Sustainability, AR 80-81
103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 91, 93
303-1	Water withdrawal by source	Environmental, PDC 8

GRI 305: EMISSIONS 2016

103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 86
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 88-89
		Managing Sustainability, AR 80-81
103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 91-92
305-1	Direct (Scope 1) GHG emissions	Environmental, PDC 2
305-2	Energy indirect (Scope 2) GHG emissions	Environmental, PDC 3
305-4	GHG emissions intensity	Environmental, PDC 2
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	Environmental, PDC 3

GRI 306: EFFLUENTS AND WASTE 2016

103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 87
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 90-91
		Managing Sustainability, AR 80
103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 91-92
		Environmental, PDC 4-5
306-1	Water discharge by quality and destination	Environmental, PDC 4
306-2	Waste by type and disposal method	Environmental, PDC 5
306-3	Significant spills	Environmental, PDC 6

GRI 307: ENVIRONMENTAL COMPLIANCE 2016

103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 103
		Enabling a Low-carbon and Circular Economy, AR 87
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 90-91
		Managing Sustainability, AR 80
103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 108
307-1	Non-compliance with environmental laws and regulations	Governance, PDC 2

CATEGORY: SOCIAL

GRI 401: EMPLOYMENT 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96-98
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 94, 101-102
401-1	New employee hires and employee turnover	Social, PDC 12-14
Non-GRI indicator	Tenure of existing employees, broken down by employee category	Social, PDC 14
EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	Social, PDC 14

EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Social, PDC 8
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GRI 402: LABOUR / MANAGEMENT RELATIONS 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94 Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 98 Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 98
402-1	Minimum notice periods regarding operational changes	Social, PDC 15

GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94 Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 95-96 Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 94, 100-101
403-1	Workers representation in formal joint management-worker health and safety committees	Social, PDC 3
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Social, PDC 3-8
403-3	Workers with high incidence or high risk of diseases related to their occupation	Social, PDC 8

GRI 404: TRAINING AND EDUCATION 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94 Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96-97 Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 101-102
404-1	Average hours of training per year per employee	Social, PDC 15
404-3	Percentage of employees receiving regular performance and career development reviews	Social, PDC 16

GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96, 98
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 98
405-1	Diversity of governance bodies and employees	Social, PDC 16-17
Non-GRI indicator	Employee distribution by age group and gender (%)	Social, PDC 17

GRI 406: NON-DISCRIMINATION 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96, 98
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 98
406-1	Incidents of discrimination and corrective actions taken	Social, PDC 18

GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96, 98
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 98
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Social, PDC 18

GRI 408: CHILD LABOUR 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96, 98
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 98
408-1	Operations and suppliers at significant risk for incidents of child labour	Social, PDC 18

GRI 409: FORCED OR COMPULSORY LABOUR 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96, 98
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 98
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Social, PDC 18

GRI 413: LOCAL COMMUNITIES 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 98-99
		Managing Sustainability, AR 78-80
		Securing Access to Clean Drinking Water, AR 100
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 102
413-1	Operations with local community engagement, impact assessments, and development programs	Social, PDC 21

GRI 415: PUBLIC POLICY 2016

103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 103
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Embedding Responsible Business Practices, AR 107-108
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 107-108
415-1	Political contributions	Governance, PDC 2

GRI 416: CUSTOMER HEALTH AND SAFETY 2016

103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 94
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Empowering Our People and Communities, AR 96
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 96
416-1	Assessment of the health and safety impacts of product and service categories	Please refer to EU25
EU25	Injuries and fatalities to the public involving company assets including legal judgements, settlements and pending legal cases of diseases	Social, PDC 8

GRI 419: SOCIOECONOMIC COMPLIANCE 2016

103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 103
		Refer to GRI 102-47 table indicating the Boundary for each material issue
103-2	The management approach and its components	Embedding Responsible Business Practices, AR 103, 107-108
		Managing Sustainability, AR 78-80
103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 108
419-1	Non-compliance with laws and regulations in the social and economic area	Governance, PDC 2
