

# MATERIAL ISSUES AND BOUNDARIES

For each of Sembcorp's material issues, the table below shows where our significant economic, environmental and social impacts occur and where we have caused or contributed to the impacts.

Sembcorp's Material Focus Areas	Sembcorp's Material Issue	GRI Standards category	Page reference	Boundary of Impact	Organisation's involvement in the Impact
Enabling a Low-carbon and Circular Economy	Climate Change	GRI 305: Emissions 2016	<a href="#">Enabling a Low-carbon and Circular Economy AR 59-63</a>	Sembcorp, customers, government and regulators, local community, lenders	Direct impact
	Resource Management	GRI 302: Energy 2016	<a href="#">Enabling a Low-carbon and Circular Economy AR 61-66</a>	Sembcorp, customers, government and regulators, local community	Direct impact
		GRI 303: Water and Effluents 2018 GRI 306: Effluents and Waste 2016			
Local Environmental Protection	GRI 305: Emissions 2016 GRI 306: Effluents and Waste 2016	<a href="#">Enabling a Low-carbon and Circular Economy AR 59-61, 66-67</a>	Sembcorp, customers, government and regulators, local community	Direct impact	
Empowering Our People and Communities	Health and Safety	GRI 403: Occupational Health & Safety 2018 GRI 416: Customer Health & Safety 2016	<a href="#">Empowering Our People and Communities AR 68-71</a>	All stakeholders	Direct impact
	People	GRI 202: Market Presence 2016 GRI 401: Employment 2016 GRI 402: Labour / Management Relations 2016 GRI 404: Training and Education 2016 GRI 405: Diversity and Equal Opportunity 2016	<a href="#">Empowering Our People and Communities AR 71-74</a>	Sembcorp, government and regulators, local community, contractors	Direct impact

Empowering Our People and Communities	People	GRI 406: Non-discrimination 2016  GRI 407: Freedom of Association and Collective Bargaining 2016  GRI 408: Child Labour 2016  GRI 409: Forced or Compulsory Labour 2016	<a href="#">Empowering Our People and Communities AR 71-74</a>	Sembcorp, government and regulators, local community, contractors	Direct impact
	Community	GRI 201: Economic Performance 2016  GRI 203: Indirect Economic Impacts 2016  GRI 413: Local Communities 2016	<a href="#">Empowering Our People and Communities AR 74-75</a>	Sembcorp, government and regulators, local community	Direct impact
Embedding Responsible Business Practices	Corporate Governance	None	<a href="#">Embedding Responsible Business Practices AR 76-77</a>	All stakeholders	Direct impact
	Ethical Business and Compliance	GRI 205: Anti-corruption 2016  GRI 206: Anti-competitive Behaviour 2016  GRI 307: Environmental Compliance 2016  GRI 415: Public Policy 2016  GRI 419: Socio-economic Compliance 2016	<a href="#">Embedding Responsible Business Practices AR 77-78</a>	All stakeholders	Direct impact
	Risk Management	None	<a href="#">Embedding Responsible Business Practices AR 78-82</a>	All stakeholders	Direct impact

Note:

1. Our coverage of material issues excludes operations, joint ventures, partnerships and associates where Sembcorp does not have management and / or operational control, with the exception of greenhouse gas (GHG) emissions data. In line with the methodology used for the development of our carbon emission targets, we report our GHG emissions and GHG emissions intensity using an equity share approach. Data on health and safety as well as community investments from our Energy assets under construction is included. Data pertaining to entities divested during the year is excluded from our report.

# GRI CONTENT INDEX

Our Sustainability Report is prepared in accordance with the GRI Standards: Core option.

References to Sembcorp Annual Report 2019 are expressed as 'AR page number'.

References to ESG Performance Data and Commentary 2019 are expressed as 'PDC page number'.

## GRI 101: FOUNDATION 2016 GENERAL DISCLOSURES 2016

Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance (Y/N)
<b>ORGANISATIONAL PROFILE</b>			
102-1	Name of the organisation	Sembcorp Industries Ltd	N
102-2	Activities, brands, products, and services	<a href="#">Our Value Creation Process AR 8-9</a>  <a href="#">Notes to the Financial Statements: Group Structure AR 240</a>	N
102-3	Location of headquarters	<a href="#">Contact Us</a>	N
102-4	Location of operations	<a href="#">Our Global Presence</a>  <a href="#">Notes to the Financial Statements: Group Structure AR 240</a>  Singapore, China, India and the UK	N
102-5	Ownership and legal form	<a href="#">Sembcorp Industries Constitution</a>  <a href="#">Notes to the Financial Statements: Group Structure AR 240</a>	N
102-6	Markets served	<a href="#">Our Global Presence</a>	N
102-7	Scale of organisation	i) <a href="#">Social, PDC 11</a>  ii) <a href="#">Notes to the Financial Statements: Group Structure AR 240</a>  iii) <a href="#">Group FY2019 Highlights AR 1</a>  iv) <a href="#">Operating and Financial Review: Group Financial Review AR 12-25</a>  v) <a href="#">Our Global Presence</a>  vi) <a href="#">Our Value Creation Process AR 8-9</a>  vii) <a href="#">Shareholding Statistics AR 285-286</a>	N
102-8	Information on employees and other workers	<a href="#">Social, PDC 11</a>	N
102-9	Supply chain	<a href="#">Our Supply Chain</a>  <a href="#">Our Value Creation Process AR 8-9</a>	N
102-10	Significant changes to the organisation and its supply chain	<a href="#">Reporting Scope AR 54</a>	N

		<a href="#">Acquisition and disposal of subsidiaries AR 241-244</a>	
102-11	Precautionary Principle or approach	<a href="#">Enabling a Low-carbon and Circular Economy AR 67</a>	N
102-12	External initiatives	<a href="#">Managing Sustainability AR 58</a>	N
		<a href="#">Memberships, Certifications and Ratings</a>	
102-13	Membership of associations	<a href="#">Memberships, Certifications and Ratings</a>	N
<b>STRATEGY AND ANALYSIS</b>			
102-14	Statement from senior decision-maker	<a href="#">Chairman and CEO's Statement AR 2-7</a>	N
<b>ETHICS AND INTEGRITY</b>			
102-16	Values, principles, standards, and norms of behavior	<a href="#">Corporate Governance Statement AR 83-100</a>	N
		<a href="#">Empowering Our People and Communities AR 71</a>	
		<a href="#">Purpose &amp; Values</a>	
		<a href="#">Sembcorp Mindset and Leadership Competencies</a>	
		<a href="#">Code of Conduct &amp; Policies</a>	
<b>GOVERNANCE</b>			
102-18	Governance structure	<a href="#">Board of Directors AR 44-48</a>	N
		<a href="#">Managing Sustainability: Sustainability Governance AR 58</a>	
		<a href="#">Corporate Governance Statement AR 83-84</a>	
<b>STAKEHOLDER ENGAGEMENT</b>			
102-40	List of stakeholder groups	<a href="#">Stakeholder Engagement</a>	N
102-41	Collective bargaining agreements	<a href="#">Social, PDC 12</a>	N
102-42	Identifying and selecting stakeholders	<a href="#">Stakeholder Engagement</a>	N
102-43	Approach to stakeholder engagement	<a href="#">Corporate Governance Statement AR 100</a>	N
		<a href="#">Stakeholder Engagement</a>	
102-44	Key topics and concerns raised	<a href="#">Corporate Governance Statement AR 100</a>	N
		<a href="#">Stakeholder Engagement</a>	
<b>REPORTING PRACTICE</b>			
102-45	Entities included in the consolidated financial statements	<a href="#">About this Report</a>	N
		<a href="#">Group Financial Review: Review by Business AR 240</a>	
102-46	Defining report content and topic Boundaries	<a href="#">Materiality process</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	

102-47	List of material topics	<a href="#">Managing Sustainability AR 57</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
102-48	Restatements of information	<a href="#">About this Report: Assurance AR 54, 56</a> <a href="#">Environmental, PDC 10</a>	N
102-49	Changes in reporting	<a href="#">About This Report: Reporting Scope AR 54</a>	N

## REPORT PROFILE

102-50	Reporting period	<a href="#">About This Report: Reporting Scope AR 54</a>	N
102-51	Date of most recent previous report	<a href="#">About This Report: Reporting Scope AR 54</a>	N
102-52	Reporting cycle	<a href="#">About This Report: Reporting Scope AR 54</a>	N
102-53	Contact point for questions regarding the report	<a href="mailto:sustainability@sembcorp.com">sustainability@sembcorp.com</a>	N
102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option	N
102-55	GRI content index	GRI Content Index	N
102-56	External assurance	<a href="#">About This Report: Assurance AR 54</a> <a href="#">Independent Limited Assurance Report, PDC 37-40</a>	N

## TOPIC-SPECIFIC DISCLOSURES: ECONOMIC

Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance (Y/N)
<b>GRI 201: ECONOMIC PERFORMANCE 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Our Value Creation Process AR 9-10</a>  Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Our Value Creation Process AR 9-10</a>  <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Corporate Governance Statement AR 83-100</a>	N
201-1	Direct economic value generated and distributed	<a href="#">Social, PDC 31</a>	Y
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">a) Climate Change Strategy</a> <a href="#">b) TCFD Disclosures</a>	N
<b>GRI 202: MARKET PRESENCE 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>  Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 71</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 71</a>  <a href="#">Social, PDC 22-23</a>	N
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	<a href="#">Social, PDC 22</a>	N
202-2	Proportion of senior management hired from the local community	<a href="#">Social, PDC 23</a>	Y
<b>GRI 203: INDIRECT ECONOMIC IMPACTS 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>  Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 74-75</a>  <a href="#">Managing Sustainability AR 57</a>	N

103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 75</a>	N
203-1	Infrastructure investments and services supported	<a href="#">Social, PDC 32-33</a>	N

#### GRI 205: ANTI-CORRUPTION 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Embedding Responsible Business Practices AR 77-78</a> Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Embedding Responsible Business Practices AR 77-78</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Embedding Responsible Business Practices AR 77-78</a> <a href="#">Governance, PDC 34-35</a>	N
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">Governance, PDC 35</a>	N

#### GRI 206: ANTI-COMPETITIVE BEHAVIOUR 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Embedding Responsible Business Practices AR 77</a> Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Embedding Responsible Business Practices AR 77-78</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Embedding Responsible Business Practices AR 77-78</a> <a href="#">Governance, PDC 34-35</a>	N
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<a href="#">Governance, PDC 35</a>	N

## TOPIC-SPECIFIC DISCLOSURES: ENVIRONMENTAL

Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance (Y/N)
<b>GRI 302: ENERGY 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Enabling a Low-carbon and Circular Economy AR 61</a>  Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Enabling a Low-carbon and Circular Economy AR 61</a>  <a href="#">Managing Sustainability AR 57-58</a>	N
103-3	Evaluation of the management approach	<a href="#">Enabling a Low-carbon and Circular Economy AR 63</a>  Environmental, PDC 4-5	N
302-1	Energy consumption within the organisation	Environmental, PDC 4	Y
302-3	Energy intensity	Environmental, PDC 5	N
302-4	Reduction of energy consumption	Environmental, PDC 5	N
<b>GRI 303: WATER AND EFFLUENTS 2018</b>			
303-1	Interactions with water as a shared resource	<a href="#">Enabling a Low-carbon and Circular Economy AR 64-65</a> We have begun to align with new GRI 303: Water and Effluents 2018 Standard  Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
303-2	Management of water discharge-related impacts	<a href="#">Enabling a Low-carbon and Circular Economy AR 64-65</a> We have begun to align with new GRI 303: Water and Effluents 2018 Standard	N
303-3	Water withdrawal	Environmental, PDC 6	Y
303-4	Water discharge	Environmental, PDC 7	Y
303-5	Water consumption	Environmental, PDC 7	Y
<b>GRI 305: EMISSIONS 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Enabling a Low-carbon and Circular Economy AR 59</a>  Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Enabling a Low-carbon and Circular Economy AR 59-60</a>  <a href="#">Managing Sustainability AR 57-58</a>	N
103-3	Evaluation of the management approach	<a href="#">Enabling a Low-carbon and Circular Economy AR 59-61</a>	N
305-1	Direct (Scope 1) GHG emissions	Environmental, PDC 2	Y
305-2	Energy indirect (Scope 2) GHG emissions	Environmental, PDC 3	Y



305-3	Other indirect (Scope 3) GHG emissions	<a href="#">Environmental, PDC 3</a>	N
305-4	GHG emissions intensity	<a href="#">Environmental, PDC 2</a>	Y
305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ), and other significant air emissions	<a href="#">Environmental, PDC 9</a>	N

#### GRI 306: EFFLUENTS AND WASTE 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Enabling a Low-carbon and Circular Economy AR 61</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Enabling a Low-carbon and Circular Economy AR 63</a>	N
		<a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Enabling a Low-carbon and Circular Economy AR 66</a>	N
		<a href="#">Environmental, PDC 8,10</a>	N
306-2	Waste by type and disposal method	<a href="#">Environmental, PDC 8</a>	Y
306-3	Significant spills	<a href="#">Environmental, PDC 10</a>	Y

#### GRI 307: ENVIRONMENTAL COMPLIANCE 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Enabling a Low-carbon and Circular Economy AR 66</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Enabling a Low-carbon and Circular Economy AR 67</a>	N
		<a href="#">Managing Sustainability AR 57</a>	
103-3	Evaluation of the management approach	<a href="#">Enabling a Low-carbon and Circular Economy AR 67</a>	N
		<a href="#">Governance, PDC 34-36</a>	
307-1	Non-compliance with environmental laws and regulations	<a href="#">Governance, PDC 36</a>	Y

## TOPIC-SPECIFIC DISCLOSURES: SOCIAL

Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance (Y/N)
<b>GRI 401: EMPLOYMENT 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a> Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 71-73</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73-74</a> Social, PDC 23-25	N
401-1	New employee hires and employee turnover	Social, PDC 23-25	Y
Non-GRI indicator	Tenure of existing employees, broken down by employee category	Social, PDC 25	N
<b>GRI 402: LABOUR / MANAGEMENT RELATIONS 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a> Refer to table on page 1 and 2 of this document: Material issues and Boundary	N
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 71</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 71</a> Social, PDC 27	N
402-1	Minimum notice periods regarding operational changes	Social, PDC 27	N
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>			
403-1	Occupational health & safety management system	Social, PDC 12	N
403-2	Hazard identification, risk assessment, and incident investigation	Social, PDC 12-13	N
403-3	Occupational health services	Social, PDC 14	N
403-4	Worker participation, consultation and communication on occupational health and safety	Social, PDC 14	N
403-5	Worker training on occupational health and safety	Social, PDC 14	N
403-6	Promotion of worker health	Social, PDC 14	N
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social, PDC 15	N

403-8	Workers covered by an occupational health and safety management system	<a href="#">Social, PDC 16</a>	N
403-9	Work-related injuries	<a href="#">Social, PDC 16-18</a>	Y
403-10	Work-related ill health	<a href="#">Social, PDC 16-18</a>	N

#### GRI 404: TRAINING AND EDUCATION 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 71</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 71, 73</a> <a href="#">Social, PDC 20, 27-29</a>	N
404-1	Average hours of training per year per employee	<a href="#">Social, PDC 27-28</a>	Y
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Social, PDC 28</a>	N
Non-GRI indicator	Employee engagement	<a href="#">Social, PDC 29</a>	N

#### GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Social, PDC 29</a>	N
405-1	Diversity of governance bodies and employees	<a href="#">Social, PDC 29</a>	Y
Non-GRI indicator	Employee distribution by age group and gender (%)	<a href="#">Social, PDC 29</a>	N

#### GRI 406: NON-DISCRIMINATION 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Social, PDC 30</a>	N

406-1	Incidents of discrimination and corrective actions taken	<a href="#">Social, PDC 30</a>	N
<b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Social, PDC 30</a>	N
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Social, PDC 30</a>	N
<b>GRI 408: CHILD LABOUR 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Social, PDC 30</a>	N
408-1	Operations and suppliers at significant risk for incidents of child labour	<a href="#">Social, PDC 30</a>	N
<b>GRI 409: FORCED OR COMPULSORY LABOUR 2016</b>			
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73</a> <a href="#">Social, PDC 30</a>	N
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	<a href="#">Social, PDC 30</a>	N

## GRI 413: LOCAL COMMUNITIES 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 74</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 75</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 75</a> <a href="#">Social, PDC 33</a>	N
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">Social, PDC 33</a>	Y

## GRI 415: PUBLIC POLICY 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Embedding Responsible Business Practices AR 77</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Embedding Responsible Business Practices AR 77</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Embedding Responsible Business Practices AR 77</a> <a href="#">Governance, PDC 36</a>	N
415-1	Political contributions	<a href="#">Governance, PDC 36</a>	N

## GRI 416: CUSTOMER HEALTH AND SAFETY 2016

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 68</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 69</a> <a href="#">Managing Sustainability AR 57</a>	N
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 70</a>	N
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">Please refer to EU25</a>	N

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## GRI 419: SOCIOECONOMIC COMPLIANCE 2016

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103-1	Explanation of the material topic and its Boundary	<a href="#">Embedding Responsible Business Practices AR 77</a>	N
		Refer to table on page 1 and 2 of this document: Material issues and Boundary	
103-2	The management approach and its components	<a href="#">Embedding Responsible Business Practices AR 77-78</a> <a href="#">Managing Sustainability AR 74</a>	N
103-3	Evaluation of the management approach	<a href="#">Embedding Responsible Business Practices AR 78</a> <a href="#">Governance, PDC 36</a>	N
419-1	Non-compliance with laws and regulations in the social and economic area	<a href="#">Governance, PDC 36</a>	N

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# G4 Sector Disclosures: Electric Utilities

References to Sembcorp Annual Report 2019 are expressed as 'AR page number'.

References to ESG Performance Data and Commentary 2019 are expressed as 'PDC page number'.

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

Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions
<b>ORGANISATIONAL PROFILE</b>		
EU1	Installed capacity, broken down by primary energy source and by regulatory regime	<a href="#">Reshaping our Portfolio AR 6</a> <a href="#">Operating and Financial Review: Reshaping our energy portfolio AR 28-31</a>
EU2	Net energy output broken down by primary energy and by regulatory regime	<a href="#">Environmental, PDC 4</a>
<b>AVAILABILITY AND RELIABILITY</b>		
103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering our People and Communities: Product Safety and Quality AR 71</a>
103-2	The management approach and its components	<a href="#">Operating and Financial Review AR 12-38</a> <a href="#">Our Supply Chain</a> <a href="#">Empowering our People and Communities: Product Safety and Quality AR 71</a> <a href="#">Enterprise Risk Management: Operational Risk Management-Crisis management and business continuity AR 80-81</a> <a href="#">Managing Sustainability AR 57</a>
103-3	Evaluation of the management approach	<a href="#">Enterprise Risk Management: Operational Risk Management-Crisis management and business continuity AR 80-81</a>
Non-GRI indicator	Operational reliability	Omitted due to commercial sensitivity
<b>RESEARCH AND DEVELOPMENT</b>		
103-1	Explanation of the material topic and its Boundary	<a href="#">Chairman and CEO's Statement AR 2-7</a>
103-2	The management approach and its components	<a href="#">Chairman and CEO's Statement AR 2-7</a> <a href="#">Technology Advisory Panel AR 84-85</a> <a href="#">Reshaping our Portfolio AR 5-7</a> <a href="#">Managing Sustainability AR 57</a> <a href="#">Enabling a Low-carbon and Circular Economy Supporting Singapore's Solar Ambition AR 60</a> <a href="#">Enabling a Low-carbon and Circular Economy Helping to Make Recycling in Singapore 'ezi' AR 66</a> <a href="#">Enabling a Low-carbon and Circular Economy Technology-enabled, Real-time Monitoring AR 67</a>
103-3	Evaluation of the management approach	<a href="#">Reshaping our Portfolio AR 5-7</a>
Non-GRI indicator	Technology and innovation expense	Omitted due to commercial sensitivity

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## LABOUR PRACTICES AND DECENT WORK: EMPLOYMENT

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 71</a>
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 71-73</a> <a href="#">Managing Sustainability AR 57</a>
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 73-74</a> <a href="#">Social, PDC 14</a> <a href="#">Social, PDC 26</a>
EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	<a href="#">Social, PDC 26</a>
EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	<a href="#">Social, PDC 14</a>

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## PRODUCT RESPONSIBILITY: CUSTOMER HEALTH AND SAFETY

103-1	Explanation of the material topic and its Boundary	<a href="#">Empowering Our People and Communities AR 68</a>
103-2	The management approach and its components	<a href="#">Empowering Our People and Communities AR 69</a> <a href="#">Managing Sustainability AR 57</a>
103-3	Evaluation of the management approach	<a href="#">Empowering Our People and Communities AR 70</a> <a href="#">Social, PDC 19</a>
EU25	Injuries and fatalities to the public involving company assets including legal judgements, settlements and pending legal cases of diseases	<a href="#">Social, PDC 19</a>