

2021 Performance Data and Commentary

The data in this document is presented in accordance with the GRI standards: Core option, and the relevant GRI Standards topic and indicator are specified. It provides data on Sembcorp as well as its subsidiaries and covers the period from January 1 to December 31, 2021.

- It 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. We report our GHG emissions in accordance with the GHG Protocol using an equity share approach
- New acquisitions and subsidiaries are given one year upon completion to integrate their reporting systems within the Group. Their data will be included in the report once a full calendar year of data is available. In 2021, our utility-scale inland floating solar farm in Singapore commenced operations and the data pertaining to this asset is included in our report
- Data pertaining to entities divested during the year is excluded from our report

PricewaterhouseCoopers LLP undertook a limited assurance engagement in respect of selected sustainability information in this document, a subset of which is presented in our 2021 Sustainability Report that appears in our 2021 Annual Report.



Environmental

Environmental indicators	Unit	2021	2020	2019	GRI standards
Climate Change					
GHG emissions¹					
Scope 1 emissions ²	ktCO ₂ e	25,936.3	26,303.5	25,851.3	305-1
Biogenic emissions ³	ktCO ₂	502.2	518.1	620.3	305-1
Scope 2 emissions ⁴	ktCO ₂ e	229.9	224.8	304.8	305-2
Scope 3 emissions ⁵	ktCO ₂ e	8,878.4	9,673.4	8,344.2	305-3
Category 3 – Fuel- and energy-related	ktCO ₂ e	4,344.1	4,432.3	4,533.5	305-3
Category 11 – Use of sold products	ktCO ₂ e	4,534.3	5,241.1	3,810.7	305-3
GHG emissions intensity ⁶	tCO ₂ e/MWh	0.51	0.54	0.55	305-4
Avoided emissions from our renewable energy assets	million tCO ₂ e	4.6	4.1	3.9	Non-GRI
Atmospheric emissions					
Nitrogen oxides (NOx)	Kt	21.6	28.9	30.6	305-7
Sulfur oxides (SOx)	Kt	49.7	65.9	74.6	305-7
Particulate matter (PM)	Kt	2.2	2.6	2.5	305-7
Non-methane volatile organic compounds (NMVOCs)	Kt	0.6	0.6 ^r	–	305-7
Hazardous air pollutants (HAP) – Mercury compounds	Kt	0.001	0.001	–	305-7
Resource Management					
Energy consumption and sold					
Fuel consumption (non-renewable) ⁷	PJ	322.6	319.2	306.7	302-1
Natural gas	PJ	157.7	147.4	135.5	302-1
Fuel oil, diesel or petrol	PJ	1.0	0.4	0.6	302-1
Coal	PJ	160.4	167.5	167.1	302-1
Waste	PJ	3.5	3.9	3.5	302-1
Fuel consumption (renewable) – biomass	PJ	3.3	3.3	4.4	302-1
Energy purchased for consumption ⁸	PJ	2.2	2.1	2.5	302-1
Electricity	PJ	1.5	1.4	1.9	302-1
Steam	PJ	0.7	0.7	0.6	302-1
Self-generated electricity from solar and wind	PJ	14.7	13.9	10.7	302-1
Total energy sold	PJ	162.6	154.3	148.1	302-1
Electricity	PJ	140.9	134.0	124.9	302-1
Steam	PJ	15.3	15.1	17.6	302-1
Cooling	PJ	6.3	5.1	5.5	302-1
Heating	PJ	0.05	0.1	0.0	302-1
Total energy consumption within Sembcorp ⁹	PJ	180.2	184.3	176.2	302-1

¹ The GHG and biogenic emissions data is reported using an equity share approach. The atmospheric emissions data is reported using an operational control approach. Emission factors used are from:

- i. Baseline Emission Factors of China's Regional Power Grid
- ii. Central Electricity Authority of India
- iii. Energy Market Authority, Singapore
- iv. Guidelines for Accounting Methods and Reporting of Greenhouse Gas Emissions by Chinese Chemical Manufacturers
- v. IPCC Fifth Assessment Report (Global Warming Potential factors with 100-year time horizon)
- vi. IPCC Guidelines for National Greenhouse Gas Inventories for 2006
- vii. UK Government GHG Conversion Factors for Company Reporting 2021

² Direct (Scope 1) GHG emissions data covers entities that produce GHGs from fossil fuel combustion in our Energy, Water, Waste Management and Urban businesses. The data excludes emissions from our anaerobic wastewater treatment plants and maintenance and servicing equipment

³ Biogenic emissions from the combustion of biomass are reported separately, in accordance with GRI Standards

⁴ Energy indirect (Scope 2) GHG emissions include location-based data for all our Energy, Water, Waste Management and Urban businesses. In Singapore, our operations purchase energy from our own assets; to avoid double counting, the emissions resulting from these have been accounted for under Scope 1 GHG emissions

⁵ Indirect (Scope 3) GHG emissions include our fuel- and energy-related activities (Category 3) and use of sold products (Category 11), which are most relevant and material to our business

Environmental indicators	Unit	2021	2020	2019	GRI standards	
Energy intensity¹⁰						
Energy intensity of our energy generation assets	GJ/MWh	3.1	3.4	3.4	302-3	
Energy intensity of our water assets	GJ/m ³	0.07	0.07	0.05	302-3	
Energy reduction from optimisation projects	MWh	39,940	60,000	29,000	302-4	
Water and effluents¹¹						
Water withdrawal	All areas (total)	ML	2,304,918.4	2,322,738.4	2,322,013.7	303-3
	Freshwater (≤1000 mg/L TDS)	ML	241,363.2	234,098.7	–	303-3
	Others (>1000 mg/L TDS)	ML	2,063,555.2	2,088,639.7	–	303-3
Stressed areas	All areas (total)	ML	1,107,738.8	1,067,643.9	2,194,139.1	303-3
	Freshwater (≤1000 mg/L TDS)	ML	64,916.8	53,276.4	–	303-3
	Others (>1000 mg/L TDS)	ML	1,042,822.0	1,014,367.5	–	303-3
Classification by sources						
Seawater	All areas (total)	ML	2,016,653.6	2,043,420.4	1,944,310.2	303-3
	Stressed areas	ML	1,021,286.0	993,831.3	1,944,310.2	303-3
Surface water	All areas (total)	ML	104,493.3	96,876.0	131,954.3	303-3
	Stressed areas	ML	15,368.4	0.0	22,515.3	303-3
Third-party water ¹²	All areas (total)	ML	88,998.4	84,103.7	100,796.3	303-3
	Stressed areas	ML	4,979.3	3,491.4	94,936.6	303-3
Groundwater	All areas (total)	ML	47,911.6	53,119.0	74,578.4	303-3
	Stressed areas	ML	44,584.4	49,785.0	72,580.4	303-3
Wastewater	All areas (total)	ML	46,861.5	45,219.3	70,374.5	303-3
	Stressed areas	ML	21,520.8	20,536.2	59,796.6	303-3
Water discharge ¹³	All areas (total)	ML	2,255,685.5	2,272,013.9	2,257,365.1	303-4
	Freshwater (≤1000 mg/L TDS)	ML	418,349.4	418,857.0	–	303-4
	Others (>1000 mg/L TDS)	ML	1,837,336.1	1,853,156.9	–	303-4
	Stressed areas	ML	1,070,301.8	1,032,752.9	2,139,113.9	303-4
Stressed areas	Freshwater (≤1000 mg/L TDS)	ML	219,569.4	203,023.6	–	303-4
	Others (>1000 mg/L TDS)	ML	850,732.4	829,729.3	–	303-4
	Classification by sources					
Seawater	ML	1,534,442.9	1,516,925.5	1,407,692.5	303-4	
Surface water	ML	18,430.0	18,127.9	33,137.9	303-4	
Third-party water ¹⁴	ML	702,812.6	736,960.5	816,534.7	303-4	
Water consumption	All areas (total)	ML	49,232.9	50,724.5	64,648.6	303-5
	Stressed areas	ML	37,437.0	34,891.0	55,025.2	303-5

–: Data not available

^rTDS: Total dissolved solids

⁶ GHG emissions intensity refers to the Group's total Scope 1, Scope 2 and biogenic emissions from bioenergy feedstocks, divided by total energy generated and purchased, as calculated using an equity share approach for all operations in accordance with the Greenhouse Gas Protocol

⁷ 99.1% of fuel is consumed by our Energy business. The remaining amount is consumed by our Water, Waste, Urban businesses

⁸ Over 54% of energy purchased is attributed to our Water business, and the remaining 45% is attributed to our Energy, Waste and Urban businesses

⁹ Total energy consumption within Sembcorp = Fuel consumption (natural gas, fuel oil, petrol, diesel, coal and waste, biomass) + Energy purchased for consumption + Self-generated electricity (renewables) – Total energy sold

¹⁰ Energy intensity is calculated using energy consumed (within the organisation) as numerator (GJ), and product energy generated (MWh) or water produced (m³) as the denominator. The intensity figure reported

is for energy consumed within the organisation. We have reduced our energy intensity of our energy assets from last year due to higher operating capacity for our Cogeneration plants in UAE and Singapore. We have maintained the energy intensity of our water assets

¹¹ Data is collected from meters

¹² Third-party includes water received from water utilities

¹³ The data includes water that we treat and discharge for our customers. Discharge figure are derived from a mix of direct measurement and mass balance

¹⁴ Includes cooling water and seawater that we supply to our customers

^r We restated our NMVOCs figure for 2020 due to an accounting error in our emissions factor

Environmental indicators	Unit	2021	2020	2019	GRI standards
Resource Management <i>(cont'd)</i>					
Waste generation					
Non-hazardous waste	kt	2,354.3	1,715.8	1,843.0	306-3
Ash	kt	2,307.2	1,683.2	–	306-3
Operations and maintenance (O&M) waste	kt	3.8	3.7	–	306-3
Sludge	kt	42.6	28.4	–	306-3
Others (general waste)	kt	0.7	0.5	–	306-3
Hazardous waste	kt	37.3	33.4	51.3	306-3
Ash	kt	9.7	7.7	–	306-3
Oil and chemical waste	kt	0.4	0.2	–	306-3
Electronic waste	kt	0.03	0.0	–	306-3
O&M waste	kt	14.5	11.4	–	306-3
Sludge	kt	12.7	14.1	–	306-3
Waste diverted from disposal					
Non-hazardous waste diverted from disposal	kt	2,267.2	1,718.8	1,099.0	306-4
Recycled	kt	1,976.6	1,711.8	1,087.0	306-4
Reused	kt	290.6	0.4	11.3	306-4
Other recovery operations	kt	0.0	6.6	0.7	306-4
Hazardous waste diverted from disposal	kt	0.6	0.2	0.1	306-4
Recycled	kt	0.0	0.2	0.1	306-4
Reused	kt	0.0	0.04	0.0	306-4
Other recovery operations	kt	0.6	0.0	0.0	306-4
Waste directed to disposal					
Non-hazardous waste directed to disposal	kt	87.1	(3.0)	744.0	306-5
Landfilled	kt	69.4	72.0	113.9	306-5
Incinerated (with energy recovery)	kt	6.3	–	–	306-5
Incinerated (without energy recovery)	kt	1.8	6.5	4.6	306-5
Other disposal operations	kt	9.6	(81.5)	625.2	306-5
Hazardous waste directed to disposal	kt	36.8	33.2	51.2	306-5
Landfilled	kt	23.7	19.0	28.6	306-5
Incinerated (with energy recovery)	kt	0.03	–	–	306-5
Incinerated (without energy recovery)	kt	13.0	13.8	22.3	306-5
On-site storage	kt	0.0	0.4	0.2	306-5
Other disposal operation	kt	0.1	0.0	0.0	306-5
Local Environmental Protection					
Non-compliance with environmental laws and regulations		Details of fines can be found on page 11 of this document			307-1
Percentage of all energy utilities operations with operational control certified to ISO 14001 standard	%	92	–	–	Non-GRI

‘–’: Data not available

Measurement units:

ktCO₂e: kilotonnes of carbon dioxide equivalent
ktCO₂: kilotonnes of carbon dioxide
kt: kilotonnes
tCO₂e/MWh: tonnes of carbon dioxide equivalent per megawatt hour
PJ: petajoules
ML: megalitres or 1000m³

Material Issue

Climate Change

- Our GHG emissions intensity was 0.51tCO₂e/MWh compared to 0.54tCO₂e/MWh in 2020. The contributing factors to the decrease in emissions intensity were an increase in energy generated and purchased against stable absolute GHG emission levels, as well as an adjustment in conversion factor
- Our absolute GHG emissions (Scope 1 and 2) remained stable at a level of 26.2 million tCO₂e compared to 26.5 million tCO₂e in 2020
- Scope 3 GHG emissions decreased by 8.2% to 8.9 million tCO₂e from 9.7 million tCO₂e due to lower sales of natural gas to our customers
- We maintained our CDP Climate Change score “B” in 2021, which signifies that the company is taking coordinated action on climate issues
- Our gross installed renewable energy capacity comprising wind, solar and energy storage assets grew slightly from 2.6 gigawatt (GW) in 2020 to over 2.7GW. Our global energy portfolio mix (in operation and under development) stands at 72% conventional energy, 27% renewables and 1% energy-from-waste. In 2021, we ranked 52nd in the Top 100 Green Utilities report by Energy Intelligence

Material Issue

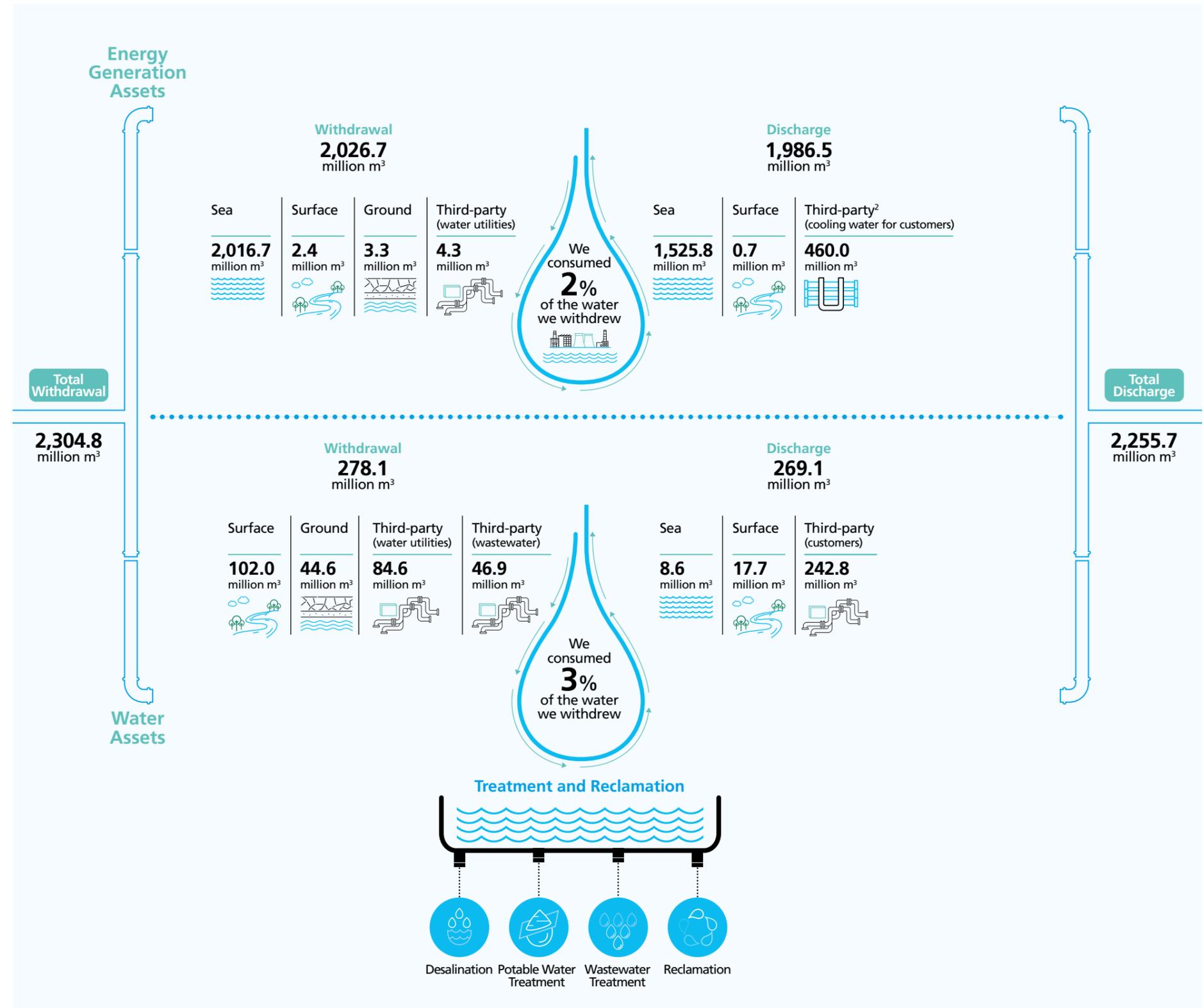
Resource Management

- Total energy consumption within Sembcorp in 2021 is 180.2PJ
- Our global energy and water facilities undertook 30 energy optimisation projects that led to a reduction of close to 40,000MWh of electricity consumed. This is the equivalent of over 26,000tCO₂e emissions avoided, or taking 5,600 vehicles off the road for a year
- We withdraw water for energy generation and cooling purposes in our energy operations. We also treat multiple streams of water and industrial wastewater for our customers. We withdrew 2,304.9 million cubic metres (m³) of water in 2021. Our water withdrawal and discharge remained stable, and we consumed less water in 2021
- We undertook four water optimisation projects that improved efficiency and led to a projected annualised consumption reduction of close to 49,000m³, or the equivalent of 19 Olympic-sized pools
- We generated 2.4 million tonnes of waste, a 37% increase from last year. This was due to higher electricity production in our thermal plants in India, resulting in higher ash generation. 98% of waste generated was non-hazardous waste and 2% was hazardous waste. 95% of non-hazardous waste was recycled into bricks and cement, which were used in the filling of low-lying areas, construction of roads and flyovers, and the raising of dykes
- We are placed 12th in the Top Power Generators Ranked by Renewables Capacity by Energy Intelligence

GRI 303-1 and 303-2 | Water and Wastewater Management

- The majority of surface water withdrawn was used to produce water for municipal customers
- The majority of water withdrawn from water utilities is treated wastewater that is channeled to our NEWater plant for reclamation
- The water withdrawn from our customers is wastewater that we treat; a portion of the treated water is reclaimed and supplied back to the customers
- All groundwater withdrawn is treated and supplied to municipal customers
- Of the total volume of water discharged, more than half is discharged to the sea. The discharged water consists of treated effluent, rejected and saline water from seawater desalination, and used cooling water. The remaining volume consists of cooling water and treated industrial and municipal water supplied to customers
- Our overall water consumption for all of our global assets is over 49,232.9ML
- We assess the resilience of our assets as part of our climate-related physical risk assessment. Please refer to our “Climate-related Disclosures 2021” for more information
- Our Group Health, Safety, Security and Environment (HSSE) Policy and Standards, and Group Environmental Policy require our operations to abide by the local regulations. The local regulatory effluent discharge standards form the minimum standards set for the quality of effluent discharge

Water flow of our Energy Generation and Water assets¹



¹ Our energy generation and water assets withdraw water from sea, surface water bodies, third-party water and wastewater utilities

GRI 306-1 and 306-2 | Waste management

Both hazardous and non-hazardous waste are generated from our operations. Our material waste streams are fly ash, sludge from wastewater treatment and general waste. We manage our waste as per our Group HSSE Policy and Standards. In areas of hazardous waste management, our

Group Waste Management Standard requires third-party contractors to be licensed by local regulatory authorities.

In India, 100% of ash generated as a by-product in our thermal plant was fully recycled into bricks and cement, which were used in the filling of low-lying areas, construction of roads and flyovers, and the raising of dykes.

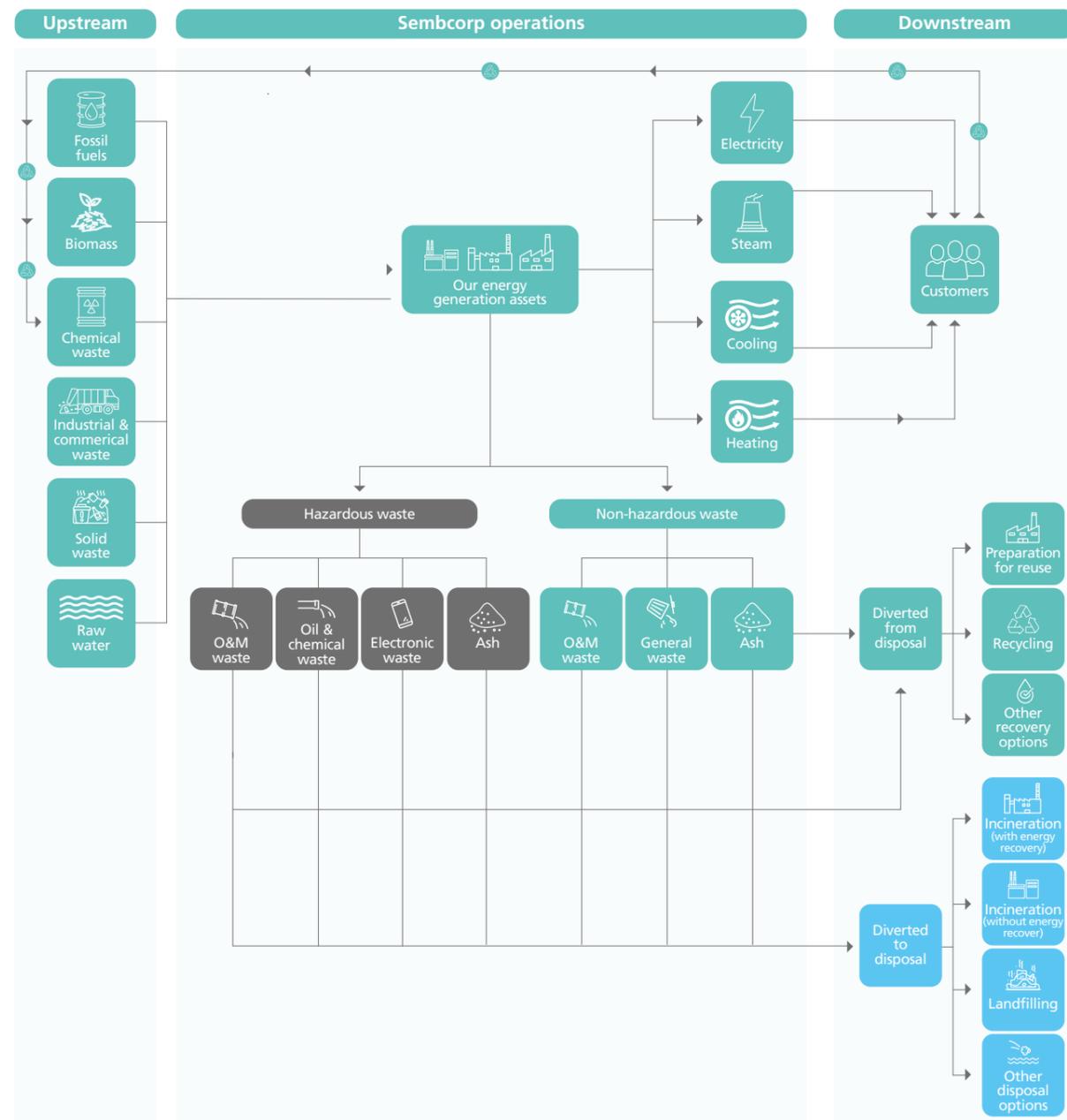
In our operations in the UK and Singapore, we generate steam and electricity from municipal and commercial waste collected from industrial and residential customers.

We actively seek to reduce the volume of sludge generated in our wastewater treatment operations through methods including anaerobic sludge digestion. In addition, non-

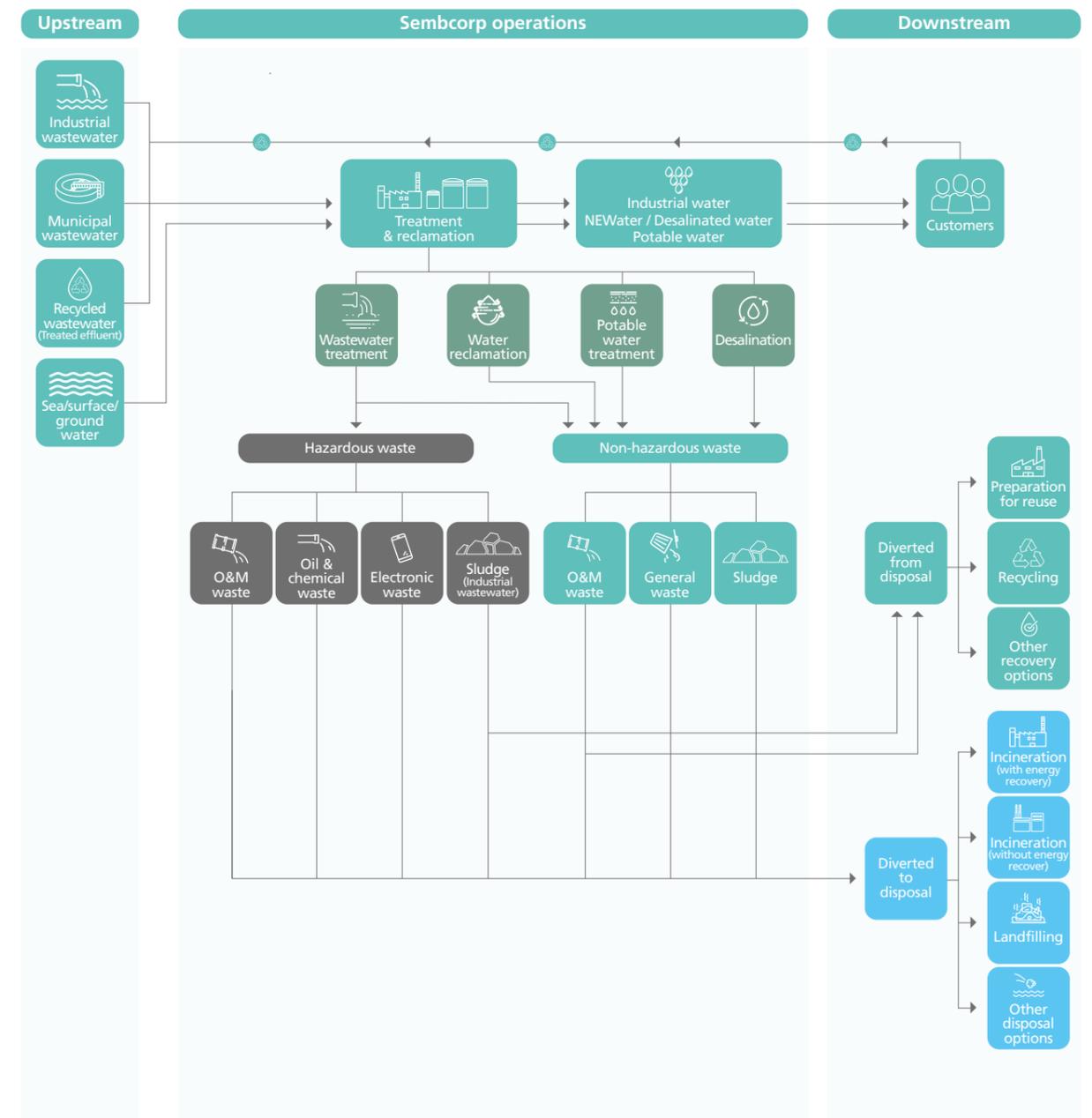
hazardous sludge is converted into useful products such as bricks or plant fertiliser where possible.

To improve the tracking of waste-related data, Sembcorp uses a cloud-based environmental data management system. All of our processes, documentation and materials are held within our internal environmental data management system.

Energy Generation Assets: Material Waste Process Flow



Water Assets: Material Waste Process Flow



Social

Social indicators	Unit	2021	2020	2019	GRI standards
Health and Safety¹					
Workers covered by an occupational health and safety management system²	%	100	100	100	403-8
Work-related injuries and work-related ill health – employees³					
Number of fatalities ⁴	number	0	0	0	403-9
High consequence injury cases	number	0	0	0	403-9
Lost work day cases ⁵	number	34	12	18	403-9
Restricted work cases	number	5	1	0	403-9
Medical treatment cases	number	0	1	9	403-9
Occupational diseases	number	0	4	2	403-10
Fatal accident rate ⁶	per million man-hours	0.0	0.0	0.0	403-9
Lost time injury rate ⁷	per million man-hours	2.4	1.2	2.0	403-9
Total recordable injury rate ⁸	per million man-hours	2.8	1.4	3.0	403-9
Occupational disease rate	per million man-hours	0.0	0.4	0.2	403-10
Number of man-hours worked	hours	14,140,064	10,112,657	9,112,288	403-9
Work-related injuries and work-related ill health – contractors					
Number of fatalities ⁴	number	0	0	2	403-9
High consequence injury cases	number	0	0	1	403-9
Lost work day cases ⁵	number	11	8	8	403-9
Restricted work cases	number	0	3	1	403-9
Medical treatment cases	number	3	1	3	403-9
Occupational diseases	number	0	0	0	403-10
Fatal accident rate ⁶	per million man-hours	0.0	0.0	0.1	403-9
Lost time injury rate ⁷	per million man-hours	0.7	0.6	0.6	403-9
Total recordable injury rate ⁸	per million man-hours	0.9	0.9	0.8	403-9
Occupational disease rate	per million man-hours	0.0	0.0	0.0	403-10
Number of man-hours worked	hours	16,210,967	13,085,219	16,987,939	403-9
Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	%	100	100	100	EU18
Injuries and fatalities to the public	number of cases	0	0	0	EU25

¹ Health and safety data covers both assets in operation and under construction

² 100% of our employees are covered by our Group HSSE management system. We expect our contractors, vendors and suppliers working within or at project sites outside our facilities to demonstrate conformance to our Group HSSE management system. The conformance to, and implementation of our Group HSSE Management System is internally audited by an internal assurance process, and also accredited with the relevant OHSAS and ISO Standards

³ Group Health and Safety performance is reported and recorded in accordance with the reporting requirements defined in the Group HSSE Health and Safety Performance Reporting Standards. The principles adopted in the Standards are consistent with the general principles of the GRI Standards, the IOGP Reporting Standards, and the US NIOSH Guidelines. It includes data from administrative offices and service companies

⁴ Data covers employees and contractors as well as members of the public

⁵ Lost work day count begins the day after the onset of the accident. "Days" refers to calendar days. It includes high-consequence work-related injuries, which refer to injuries that result in permanent disability and / or injuries that require long term follow-up such as physiotherapy treatment and where the individual is not expected to recover fully to pre-injury health status within six months

⁶ Fatal accident rate is defined as the number of fatalities per 100 million man-hours worked. It includes high-consequence work-related injuries

⁷ Lost time injury rate is defined as the number of fatalities and lost work day cases per million man-hours worked. It includes high-consequence work-related injuries

⁸ In 2021, we streamlined our reporting to replace accident severity rate with total recordable injury rate. Total recordable injury rate is defined as the number of fatalities, lost work day cases, medical treatment cases, and restricted work cases per million man-hours worked

Material Issue

Health and Safety

In line with our aim to be an organisation that puts safety first, we continued to review and improve upon workplace health and safety processes. Key initiatives in 2021 include:

- We developed and launched a workplace COVID-19 application (C-19 Notify App) available group-wide to facilitate the monitoring and approvals of COVID-19-related workplace arrangements. The App streamlined procedures relating to vaccination and testing status updates, as well as approvals for return to office. This facilitated the planning of safe management measures and identification of potential exposure to COVID-19
- We enhanced process safety management in our operations and put together a Group Process Safety Standard. The standard sets out the minimum requirements for process safety management and provides guidance on complying with the listed requirements

GRI 403-1 | Occupational health and safety management system

The Group HSSE management system details expectations and principles relating to different aspects and activities of stakeholders across the entire Group, including contractors, vendors and suppliers working within or at project sites outside our facilities. Our management approach and elements are in alignment with the relevant OHSAS and ISO Standards, ensuring that we comply with the legal requirements relating to HSSE in all respective jurisdictions of our operations. In addition, the framework is supported by Sembcorp's 10 Elements for HSSE Excellence.

GRI 403-2 | Hazard identification, risk assessment, and incident investigation

Assurance

Our Group HSSE assurance is aligned with the Integrated Assurance Framework (IAF). The IAF adopts three lines of defence (LOD) which set in place a robust accountability system to enable effective controls for identified risks and to promote continual improvement.

- First LOD – regular site-level HSSE inspections and evaluation of HSSE control effectiveness are conducted at all plants and sites as part of our assurance regime
- Second LOD – on-site operations reviews evaluate the efficacy of plants' or sites' HSSE controls. To promote the systematic and timely conduct of assurance exercises at our facilities, a validation and verification schedule is formulated on an annual basis using an internal risk-based assessment to ensure that the

assurance exercise will focus on higher risk areas. Priority is given to plants or sites with higher risk ratings. Findings of the exercise then form the basis of recommended improvement plans at each site

- Third LOD – the integrated audit provides independent assurance to ensure compliance with our operating standards

Hazard Identification and Risk Assessment

To ensure that major HSSE risks are reduced to as low as reasonably practicable, our Group HSSE management system ensures processes for hazard identification and risk assessment are in place. Our methodology involves regular reviews of risk assessments and related procedures at the plant level to ensure that control measures stay relevant to our operations. Appropriate levels of management and relevant operational subject matter experts perform regular reviews of critical activities to ensure robust risk management. Such reviews also take into consideration the root causes identified through investigations following an incident, as well as observations from internal and external safety assurance reviews.

Regular operations reviews are conducted to help sites identify areas for improvement including operational and health and safety processes. The exercises may involve peer reviews with participation and feedback from other market functions. These collaborative efforts aim to foster operational excellence across the Group and markets by providing post-review support to the improvement efforts of each site.

Incident Investigation and Reporting

Our Group HSSE Policy sets out our commitment to maintain a safe and healthy workplace for the benefit of all employees and visitors to our offices and facilities. In addition to hazard identification and risk assessment, we have robust reporting systems outlined in our Group HSSE incident reporting and investigation protocol that help us make good on this commitment. All HSSE incidents and near misses related to our activities are classified, reported and thoroughly investigated. We apply the Fish Bone and the Five Whys methodologies to ensure that root causes are accurately identified and addressed. Our Group HSSE incident reporting and investigation protocol sets out the requirements based on the severity of an incident and level of investigation required, after which the appropriate corrective actions or preventive measures are taken and tracked to prevent recurrence.

These processes are complemented by our Behavioural-based Safety (BBS) observation programme, which aims to improve the observation skills of our workforce to identify unsafe behaviours in the workplace and encourage greater individual ownership of workplace safety.

BBS observations are recorded through a web-based mobile application, and classified according to the different categories of unsafe acts or conditions. Recorded data is analysed monthly to identify the top three unsafe acts or conditions and recommended preventive measures are then implemented and tracked, in an iterative approach to improving health and safety.

To further encourage a bottom-up approach to safety, we have in place our Code of Conduct and Whistle-blowing Policy to empower our workforce. For example, employees have the right to say no to working in an unsafe or risky environment which may jeopardise themselves or visitors. We also provide relevant avenues for employees and contractors to report all HSE incidents and non-conformance, without fear of reprisal or retaliation.

GRI 403-3 | Occupational health services

Occupational health management is integrated into our Group HSE management system, and covers work-related health exposures, such as exposure to noise pollution, hazardous substances and poor air quality. Safe work procedures are also developed to safeguard workers against any exposures arising from work-related activities. Occupational health surveillance is provided in accordance with local HSE regulations for affected employees with potential exposure to occupational hazards, to identify and mitigate potentially adverse health effects. For example in Singapore, work-related noise-induced deafness is diagnosed and certified by specialist doctors appointed by local regulatory authorities. Additionally, Group Human Resources in Singapore also facilitates employees' access to occupational health service providers by either arranging for appointments to visit appointed health services providers, or bringing specialist doctors on-site to conduct specific health assessments such as hearing tests.

GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety

We recognise that a successful safety culture must be underpinned by open and transparent communication. To facilitate an effective governance structure and two-way communication within our facilities, HSE committees have been set up at every plant or project site. Chaired by the plant manager or project manager, these committees comprise representatives from management, various functions and professional groups. The committee meets at least once a month to review safety initiatives, hazards identified and related mitigation measures, lessons learned from incidents, feedback from the workforce and share best practices. Our contractors are invited to the committee meeting when needed. Additionally, a similar HSE committee is also established for engagement and consultation with our contractors.

GRI 403-5 | Worker training on occupational health and safety

Equipping our people with relevant HSE and technical capabilities ensures the presence of competent HSE practitioners and line managers across our operations. Training plans are tailored according to the particular operation's or site's risk profile and local conditions. Examples of operations-specific training include defensive driving at our solid waste management unit as well as safety training on critical activities involving confined space entry and working at height. Training contents are made available on our online learning portal (i.e. Sembcorp Academy) and a monthly global HSE Forum also provides a platform for sharing of corporate initiatives and best practices by different operations.

GRI 403-6 | Promotion of worker health

We provide Group Term Life and Group Personal Accident coverage in all our key markets. Besides mandatory medical screenings for employees potentially exposed to occupational health hazards, voluntary annual health screenings are available free of charge to all employees in most markets. Around the world, we also have employee-led committees who organise a range of recreational and wellness activities, such as fitness and stress management programmes, to support employees' physical and mental well-being.

GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

The table on the right summarises the potential hazards including hazards that pose a risk of high-consequence injuries, risks as well as health and safety impacts to our employees, contractors and the community, that are associated with our operations.

Asset Life Cycle Phase	Occupational Health and Safety Risks / Hazards	Corresponding Mitigation Measures
Assets in Operation	<p><u>Physical</u></p> <ul style="list-style-type: none"> Fires or explosions Excessive noise at certain work areas Ergonomic hazards from manual handling Working at height Working in confined spaces <p><u>Mechanical</u></p> <ul style="list-style-type: none"> Working with machinery that has moving and / or rotating parts <p><u>Electrical</u></p> <ul style="list-style-type: none"> Exposure to voltage, current, static charge and magnetic fields <p><u>Chemical</u></p> <ul style="list-style-type: none"> Exposure to flammable, toxic, corrosive and reactive materials <p><u>Psychological</u></p> <ul style="list-style-type: none"> Stress Fatigue <p><u>Biological</u></p> <ul style="list-style-type: none"> Risk of infectious diseases such as COVID-19 	<ul style="list-style-type: none"> Implementation of a mandatory Hazards Identification and Risk Management (HIRM) process, which provides a structured approach to identifying and evaluating HSE risks and hazards arising from our activities. This in turn informs decisions to be taken to eliminate or minimise any risk of harm Stringent inspection and checks on the execution of critical activities to ensure conformance to safety requirements at site, such as Permit to Work requirements Training to ensure a properly equipped and competent workforce Qualification and selection of competent contractors Health surveillance check-up for workers based on specific exposures Behavioural-based observations recorded by the workforce
Assets in Project Phase and / or Construction Activities	<p><u>Physical</u></p> <ul style="list-style-type: none"> Fires or explosions Excessive noise at certain work areas Ergonomic hazards from manual handling Working at height Working in confined spaces <p><u>Mechanical</u></p> <ul style="list-style-type: none"> Working with machinery that have moving and rotating parts <p><u>Chemical</u></p> <ul style="list-style-type: none"> Exposure to asbestos containing materials, lead paints, chemical products, fumes, dusts and gases <p><u>Biological</u></p> <ul style="list-style-type: none"> Risk of malaria Risk of infectious diseases such as COVID-19 Exposure to Legionella bacteria from contaminated water on construction sites, which may lead to infection <p><u>Psychological</u></p> <ul style="list-style-type: none"> Stress Fatigue 	<ul style="list-style-type: none"> Implementation of mandatory Project HSE Plan requirements, which facilitates compliance of projects with the Group HSE management system and associated policies, and meet customer requirements and stakeholder expectations Implementation of a mandatory HIRM process, which provides a structured approach to identifying and evaluating HSE risks and hazards arising from our activities. This in turn informs decisions to be taken to eliminate or minimise any risk of harm

GRI 403-9 and 403-10 | Work-related injuries and ill health

Types of Injury and Injury Rate by Region¹

	Employees							Contractors						
	Singapore	China	India	UK	Rest of Asia	Middle East	Group	Singapore	China	India	UK	Rest of Asia	Middle East	Group
Number of work-related injuries, by type														
Fatalities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
High consequence injury cases	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lost work day cases ²	30	0	1	3	0	0	34	9	0	1	1	0	0	11
Restricted work cases	2	1	0	1	0	1	5	0	0	0	0	0	0	0
Medical treatment cases	0	0	0	0	0	0	0	1	0	0	1	0	1	3
Occupational diseases	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Injury rate³														
Fatal accident rate ⁴	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Lost time injury rate ⁵	3.2	0.0	0.6	5.3	0.0	0.0	2.4	1.9	0.0	0.1	2.5	0.0	0.0	0.7
Total recordable injury rate ⁶	3.4	0.7	0.6	7.0	0.0	2.2	2.8	2.1	0.0	0.1	4.9	0.0	1.5	0.9
Occupational disease rate per million man-hours	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Number of man-hours worked	9,300,618	1,423,019	1,752,712	568,287	650,128	445,300	14,140,064	4,756,369	546,533	8,624,496	406,200	1,210,300	667,068	16,210,967

¹ Group Health and Safety Performance is reported and recorded in accordance with the reporting requirements defined in the Group HSSE Health and Safety Performance Reporting Standards. The principles adopted in the Standards are consistent with the general principles of the GRI Standards, the IOGP Reporting Standards, and the US NIOSH Guidelines. It includes data from administrative offices and service

companies, with the exception of our corporate headquarters. All injuries incurred involved male employees and contractors

² Lost work day count begins the day after the onset of the accident. "Days" refers to calendar days. It includes high-consequence work-related injuries, which refer to injuries that result in permanent disability and / or injuries that require long term follow up such as physiotherapy treatment

and where the individual is not expected to recover fully to pre-injury health status within six months.

³ First aid cases are excluded from the injury rates

⁴ Fatal accident rate is defined as the number of fatalities per 100 million man-hours worked. It includes high-consequence work-related injuries

⁵ Lost time injury rate is defined as the number of fatalities and lost work day cases per million man-hours worked. It includes high-consequence work-related injuries

⁶ Total recordable injury rate is defined as the number of fatalities, lost work day cases, medical treatment cases, and restricted work cases per million man-hours worked

Social indicators		Unit	2021	2020	2019	GRI standards	
People¹							
Organisational profile							
Number of employees	Total	number	5,633	5,113	4,642	102-7	
	Permanent	Male	number	3,508	3,390	3,373	102-8
		Female	number	911	890	841	102-8
	Contract	Male	number	1,138	779	377	102-8
		Female	number	76	54	51	102-8
	Full-time	Male	number	4,646	4,169	3,750	102-8
		Female	number	987	944	892	102-8
	Part-time	Male	number	2	1	0	102-8
		Female	number	6	6	5	102-8
	Total number of employees by employment contract, by region	Singapore	Permanent	number	1,960	1,788	1,474
Contract			number	1,178	794	379	102-8
China		Permanent	number	799	869	954	102-8
		Contract	number	3	7	15	102-8
India		Permanent	number	922	898	874	102-8
		Contract	number	0	2	3	102-8
United Kingdom		Permanent	number	345	347	345	102-8
		Contract	number	3	4	6	102-8
Rest of Asia		Permanent	number	208	174	144	102-8
		Contract	number	30	26	24	102-8
Middle East		Permanent	number	185	204	214	102-8
		Contract	number	0	0	1	102-8
Employees covered by collective bargaining agreements		%	29	33	25	102-41	
Market presence							
Ratios of standard entry level wage by gender compared to local minimum wage ^{2,3}	Singapore ⁴	Male	number	N.A.	N.A.	N.A.	202-1
		Female	number	N.A.	N.A.	N.A.	202-1
	China	Male	number	1.1	2.5	2.4	202-1
		Female	number	1.3	2.1	2.1	202-1
	India	Male	number	1.9	3.0	2.6	202-1
		Female	number	2.3	3.0	4.6	202-1
	United Kingdom	Male	number	1.0	1.0	1.0	202-1
		Female	number	1.0	1.0	1.0	202-1
Proportion of senior management ⁵ hired from the local community ⁶ at significant locations of operation ²	Singapore	%	84.6	58.3	46.7	202-2	
	China	%	64.7	68.4	64.7	202-2	
	India	%	87.5	88.9	87.5	202-2	
	United Kingdom	%	100.0	100.0	80.0	202-2	

¹ Data presented for 2020 and 2021 across all indicators relate to permanent and contract employees of Sembcorp and its subsidiaries. Contract employee data was included for overall employee turnover and turnover by gender for 2019

² Data presented is from our key markets of Singapore, China, India and the UK. Key markets are considered significant locations of operations as defined by total assets, which determine human resource activities

³ Local minimum wage is not differentiated by gender. In China and India, the local minimum wage varies by province. In 2021, for China and India,

we updated our reporting to reflect the lowest ratio of entry level wage against minimum wage in the province. For 2020 and 2019, we reported the ratios based on the province with lowest minimum wage

⁴ Singapore does not have a minimum wage

⁵ Senior management is defined as employees in the senior leadership council and specific employees who have the designation of senior vice president and above

⁶ Local is defined as citizens and permanent residents of said country

Social indicators		Unit	2021	2020	2019	GRI standards	
Employment							
Rate of new employee hires		%	14.6	12.4	19.4	401-1	
Number and rate of new hires by gender	Male	number rate	665 11.8	498 9.7	606 14.4	401-1	
	Female	number rate	158 2.8	136 2.7	210 5.0	401-1	
Number and rate of new hires by age group	<30 years	number rate	261 4.6	238 4.7	273 6.5	401-1	
	30-49 years	number rate	432 7.7	336 6.6	448 10.6	401-1	
	≥50 years	number rate	130 2.3	60 1.2	95 2.3	401-1	
Number and rate of new hires by region	Singapore	number rate	584 10.4	446 8.7	322 7.6	401-1	
	China	number rate	54 1.0	50 1.0	149 3.5	401-1	
	India	number rate	88 1.6	59 1.2	62 1.5	401-1	
	Rest of Asia	number rate	37 0.7	25 0.5	24 0.6	401-1	
	United Kingdom	number rate	55 1.0	53 1.0	219 5.2	401-1	
	Middle East	number rate	5 0.1	1 0.0	11 0.3	401-1	
Employee turnover ⁷		%	15.7	12.4	13.9	401-1	
Number and rate of employee turnover by gender ⁸	Male	number rate	729 15.4	510 12.2	512 13.7	401-1	
	Female	number rate	167 16.9	124 13.3	135 15.1	401-1	
Number and rate of employee turnover by age group ⁹	<30 years	number rate	174 19.4	145 15.3	-	401-1	
	30-49 years	number rate	485 15.0	346 11.4	-	401-1	
	≥50 years	number rate	237 15.9	143 12.7	-	401-1	
Number and rate of employee turnover by region ¹⁰	Singapore	number rate	608 19.4	350 13.6	-	401-1	
	China	number rate	108 13.5	147 16.8	-	401-1	
	India	number rate	65 7.0	57 6.3	-	401-1	
	Rest of Asia	number rate	33 13.9	16 8.0	-	401-1	
	United Kingdom	number rate	59 17.0	53 15.1	-	401-1	
	Middle East	number rate	23 12.4	11 5.4	-	401-1	
Employee distribution							
Employee distribution by tenure	Executive	<1 year	%	12.8	11.7	19.8	SCI
		1-3+ years	%	28.6	31.5	28.1	SCI
		4-9+ years	%	36.9	35.3	33.4	SCI
		≥10 years	%	21.7	21.5	18.7	SCI
	Non-executive	<1 year	%	10.0	9.5	9.6	SCI
		1-3+ years	%	26.7	33.4	30.0	SCI
Employees eligible to retire ¹¹ (by employee category)	Executive	Over the next 5 years	%	4.9	4.8	4.1	EU15
		Between 5-10 years	%	9.1	9.5	7.5	EU15
	Non-executive	Over the next 5 years	%	8.3	5.6	4.7	EU15
		Between 5-10 years	%	13.5	10.9	13.6	EU15

¹¹ -: Data not available

⁷ The data covers both voluntary and involuntary turnover of permanent and contract employees of Sembcorp and its subsidiaries

⁸ Rate of employee turnover by gender is the percentage of employee turnover by gender over the total number of employees in the respective gender category

⁹ Rate of employee turnover by age group is the percentage of employee turnover by age group over the total number of employees in the respective age group

¹⁰ Rate of employee turnover by region is the percentage of employee turnover by region over the total number of employees in the respective region

¹¹ Retirement age is defined in accordance with Singapore's statutory requirement age as 62 years. The UK has no statutory retirement age

Social indicators		Unit	2021	2020	2019	GRI standards	
People (cont'd)							
Employees eligible to retire (by geography)	Singapore	Over the next 5 years	%	8.9	6.7	6.9	EU15
		Between 5-10 years	%	14.3	13.2	15.3	EU15
	China	Over the next 5 years	%	2.6	2.7	1.6	EU15
		Between 5-10 years	%	7.2	6.7	6.9	EU15
	India	Over the next 5 years	%	1.1	1.7	1.1	EU15
		Between 5-10 years	%	4.7	3.4	2.9	EU15
	United Kingdom	Over the next 5 years	%	11.2	11.4	9.9	EU15
		Between 5-10 years	%	12.1	13.4	14.2	EU15
	Rest of Asia	Over the next 5 years	%	2.1	1.5	0.7	EU15
		Between 5-10 years	%	5.5	10.5	2.8	EU15
Middle East	Over the next 5 years	%	2.2	3.4	3.7	EU15	
	Between 5-10 years	%	5.9	5.9	7.0	EU15	
Training and Education							
Average training hours	Overall	average hours per employee		27.0	23.6	29.4	404-1
	Male	average hours per employee		26.8	23.2	29.9	404-1
	Female	average hours per employee		27.6	25.5	27.3	404-1
	Executive	average hours per employee		29.0	23.9	33.1	404-1
	Non-executive	average hours per employee		24.1	23.1	23.4	404-1
Percentage of employees receiving regular performance and career development reviews (refers to those in employment before 1 October of the reporting year)			%	100	100	100	404-3
Diversity of governance bodies and employees							
Employee distribution by employee category and age group – executive	<30 years	%	15.0	16.9	19.2	405-1	
	30-49 years	%	64.7	62.5	64.6	405-1	
	≥50 years	%	20.2	20.7	16.1	405-1	
Employee distribution by employee category and age group – non-executive	<30 years	%	17.2	21.5	20.1	405-1	
	30-49 years	%	47.5	54.1	56.5	405-1	
	≥50 years	%	35.3	24.3	23.4	405-1	
Governance bodies and employee distribution by employee category and gender	Executive (female)	%	25.1	24.6	23.6	405-1	
	Non-executive (female)	%	6.9	7.9	13.2	405-1	
	Senior management ⁵ (female)	%	23.4	20.4	21.6	405-1	
	Board of directors ¹² (female)	%	10.0	9.1	18.2	405-1	
Operations at significant risk for incidents of child labour							
		Incidents		0	0	0	408-1
Operations at significant risk for incidents of forced or compulsory labour							
		Incidents		0	0	0	409-1

⁵ Senior management is defined as employees in the senior leadership council and specific employees who have the designation of senior vice president and above

¹² Board of directors as of December 31, 2021. All of our board directors were above 50 years old

Material Issue

People

In line with our aim to create a purpose-driven, values-based and performance-led culture, we continued to implement initiatives to provide an environment where our people can grow and excel:

- We conducted employee engagement surveys across our markets. Feedback gathered were related to employee’s understanding and alignment with our strategic transformation goals, employee well-being, and employee sentiment towards our efforts to create a safe workplace
- To further cultivate an engaged workforce, we transitioned our performance review model to a continuous performance management model, to drive a culture of continuous conversations. A peer review programme for key management personnel was introduced to facilitate additional insights on performance and developmental areas
- We were the top-ranked Singapore company in Forbes’ 2021 list of the World’s Best Employers
- We built on the success of our graduate development programme named LaunchPad, which was designed to attract high-calibre graduates from local universities in Singapore. These trainees were exposed to a structured programme, providing additional learning opportunities across a wide range of topics

GRI 102-7 and 102-8 | Scale of organisation; Information on employees and other workers

Sembcorp’s principal activities are those of an investment holding company, as well as the corporate headquarter and the production and supply of utilities services, terminalling and storage of petroleum products and chemicals. Of the span of activities we engage in, a significant portion of our construction activities are performed by contractors. In India, technical support for operations and maintenance is undertaken through a combination of employees and contractors. There were no seasonal or significant variations in our employee numbers during the year. Data is extracted and compiled through our human resources SAP system as well as excel spreadsheets. Employee numbers are expressed as head count.

GRI 102-41 | Collective bargaining agreements

In 2021, 29% of Sembcorp’s permanent and contract employees were covered by collective bargaining agreements. All our employees are entitled to practise freedom of association within the regulatory boundaries of each jurisdiction. In countries where our operations are covered by collective agreements, we abide by the terms

stated in these agreements, including those relating to minimum notice periods. Procedures for grievance handling are also specified in the agreements. Where collective agreements do not exist, we abide by the terms stated in employment contracts.

GRI 402-1 | Minimum notice periods regarding operational changes

In countries where our operations are covered by collective agreements, we abide by the minimum notice period stated in the agreements. Notice period, and provisions for consultation and negotiation are specified in collective bargaining agreements.

GRI 406-1 | Incidents of discrimination and corrective actions taken

No incidents relating to employees that were reported and reviewed were established to be incidents of discrimination during the reporting period.

In the event an employee has a grievance to raise, our grievance handling and whistle-blowing policies are readily available and transparent. The grievance procedure sets out our approach to the fair handling of employee complaints, and the establishment of confidential channels to submit feedback. We encourage an open culture where employees are able to speak up and raise issues as they arise through email or phone, without fear of reprisal. In the event of harassment, we ensure that remediation is undertaken in line with our Grievance Handling Policy.

GRI 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk

No incidents were reported in our operations during the reporting period where the right to exercise freedom of association and collective bargaining was violated or at significant risk.

Data from suppliers is not available.

GRI 408-1 | Operations and suppliers at significant risk for incidents of child labour

No incidents of child labour were reported in our operations during the reporting period.

Data from suppliers is not available.

GRI 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labour

No incidents of forced or compulsory labour were reported in our operations during the reporting period.

Data from suppliers is not available.

Social indicators	Unit	2021	2020	2019	GRI standards
Community					
Infrastructure investments and services supported	S\$ million	0.64	–	–	203-1
Economic performance					
Direct economic value generated and distributed	S\$ million	7,795	5,447	9,618	201-1
Direct value distributed to others					
Materials and services cost ¹	S\$ million	6,115	4,075	7,458	201-1
Employees ²	S\$ million	494	396	820	201-1
Governments ³	S\$ million	62	37	233	201-1
Capital providers ⁴	S\$ million	530	3,093	693	201-1
Community investments ⁵ and sponsorships	S\$ million	16.0	3.5	1.4	201-1
Direct value retained by Sembcorp ⁶	S\$ million	578	(2,158)	414	201-1
Indirect economic impacts					
Community investments	S\$ million	2.7	3.5	1.4	201-1
Community contributions by subject focus					
Community / social welfare	%	59	61	47	B4SI ⁷
Education / youth development	%	8	4	19	B4SI
Environment	%	9	34	5	B4SI
Infrastructure	%	24	0	28	B4SI
Others	%	0	0	1	B4SI
Community contributions by contribution motive					
Charitable gifts	%	55	51	26	B4SI
Community investments	%	45	49	71	B4SI
Commercial initiatives	%	0	0	3	B4SI
Operations with local community engagement, impact assessments, and development programmes	%	82.6	86.0	91.0	413-1

‘-’: Data not available

¹ This includes materials and subcontract costs, which comprise purchases from suppliers, contractor costs and other operating expenses. On an accruals basis

² This includes wages, salaries and benefits. On an accruals basis

³ This includes income taxes paid, net of refunds received

⁴ This includes dividends and interest paid, and in addition, the 2020 figure also included dividend distribution in specie and distributions on perpetual securities, while the 2019 figure also included distributions on perpetual securities

⁵ Community investments include donations to charitable organisations or activities. The 2021 figure includes a S\$10.7 million disbursement to a

donor-advised fund which holds the donation that is yet to be channelled to the community. Sponsorships include financial support towards events or programmes such as conferences that promote business and engagement objectives

⁶ In 2020, the Company distributed its holdings of ordinary shares in the capital of its subsidiary, Sembcorp Marine, to its shareholders. Consequent to this, dividend distribution in specie of S\$1,597 million was included in the negative S\$2,158 million of direct value retained by Sembcorp

⁷ Business for Societal Impact Framework and Guidance

Material Issue

Community

Our Community Investment Guidelines provide a strategic approach to our charitable contributions and community investments. The guidelines aim to achieve a greater proportion of investments in long-term initiatives which integrate community needs with our business objectives, core competencies or assets. Our efforts currently focus on the following five Sustainable Development Goals (SDGs):

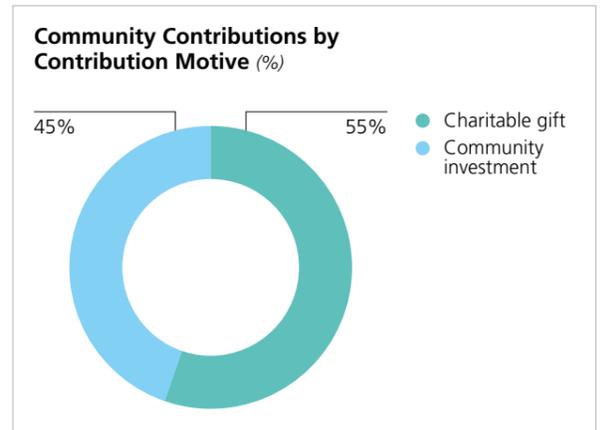
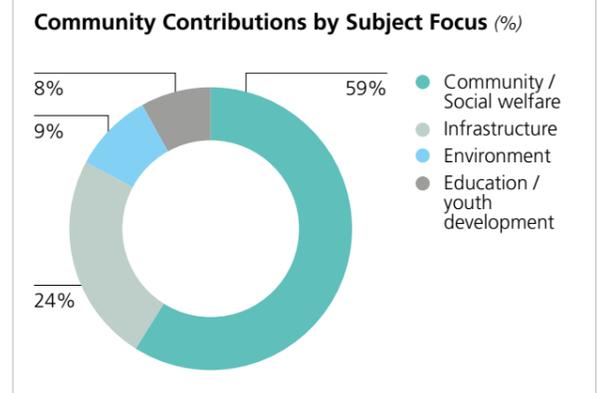


The Business for Societal Impact Guidance Manual guides the tracking and reporting of our community contributions. This uses standardised definitions and valuations to account for our total community giving, and ensures greater accountability with more measurable outcomes for our contributions.

GRI 203-1 | Infrastructure investments and services supported

In 2021, Sembcorp contributed S\$2.7 million through cash and in-kind donations to charities and community initiatives globally. This included over S\$1.5 million in mandatory contributions and over S\$6,000 in leveraged contributions. Of our total contribution, close to S\$1.2 million was channelled to support pandemic-related causes. Community infrastructure investments amounted to S\$650,000, supporting projects such as the construction and operation of reverse osmosis water treatment plants and a community library in India.

Breakdown Based on the Business for Societal Impact Guidance Manual



Governance

Material Issue

Corporate Governance

- We ranked ninth in the Singapore Governance and Transparency Index 2021, the leading index for assessing corporate governance practices of Singapore-listed companies
- We were recognised as the Most Transparent Company – Industrials at the Securities Investors Association (Singapore) Investors’ Choice Awards 2021
- We were awarded Most Outstanding Company in Singapore – Energy Sector in the Asiamoney Asia’s Outstanding Companies Poll 2021

Material Issue

Ethical Business and Compliance

- As part of our continuous improvement efforts, we updated and enhanced our Group Conflict of Interest Policy and Group Know-your-counterparties Policy
- We increased the scope of our Counterparty Screening Diligence compliance programme to include investments with counterparties that are governed under our Investment Approval Process

GRI 205-2 | Communication and training about anti-corruption policies and procedures

- In 2021, 100% of our employees received mandatory compliance training and acknowledged compliance to the Code of Conduct
- In addition to mandatory e-learning, we conducted 26 training workshops targeting employees whose work exposed them to higher risk of bribery and corruption. Over 1,200 employees globally attended these video conference trainings, with the aim to heighten their awareness of anti-bribery and corruption, fraud, financial crimes and conflict of interest

GRI 206-1 | Legal actions for anti-competitive behaviour, anti-trust and monopoly practices

No legal actions for anti-competitive behaviour, anti-trust and monopoly practices were recorded during reporting period.

GRI 307-1 | Non-compliance with environmental laws and regulations

In 2021, we made a significant* payment of S\$8.5 million pertaining to the S\$44 million civil settlement arising from the discharge of off-specification wastewater by a joint venture wastewater treatment company in China, as disclosed in our Annual Reports 2019 and 2020. We expect the final tranche payment of this civil settlement to conclude in 2022.

GRI 415-1 | Political contributions

Our Code of Conduct states that we are politically neutral and we do not contribute funds or non-monetary support, including lobbying, to any political party, politician, elected official, or candidate for public office in any country or jurisdiction.

GRI 419-1 | Non-compliance with laws and regulations in social and economic area

In 2021, we paid a significant* fine of S\$58,000 in relation to the late payment of value added tax (VAT) in China arising from an erroneous application and computation of the VAT. This error has since been rectified.

* We report significant fines or monetary sanctions that are equal to or above S\$50,000 that are paid during the financial year



Sembcorp Industries Ltd
30 Hill Street #05-04
Singapore 179360

Attention: The Board of Directors

18 March 2022

Our ref: ASR 02518791/A563/FEL/KGB (1)
(When Replying Please Quote Our Reference)

**INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT ON
SUSTAINABILITY INFORMATION OF SEMBCORP INDUSTRIES LTD**

Dear Sirs

We have been engaged by Sembcorp Industries Ltd (the "Company" or "SCI") to undertake a limited assurance engagement in respect of the selected sustainability information from the 2021 Performance Data and Commentary Report of the Company described below for the year ended 31 December 2021 ("the Identified Sustainability Information").

Identified Sustainability Information

The respective Identified Sustainability Information for the year ended 31 December 2021 is set out below:

1. GRI 203-1: Infrastructure investments and services supported
2. GRI 205-2: Communication and training about anti-corruption policies and procedures
3. GRI 302-1: Energy consumption within the organization
4. GRI 302-3: Energy intensity
5. GRI 303-3: Water withdrawal
6. GRI 303-4: Water discharge
7. GRI 303-5: Water consumption
8. GRI 305-1: Direct (Scope 1) GHG emissions
9. GRI 305-2: Energy indirect (Scope 2) GHG emissions
10. GRI 305-3: Other indirect (Scope 3) GHG emissions
11. GRI 305-4: GHG emissions intensity
12. GRI 305-7: Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions
13. GRI 306-3: Waste generated
14. GRI 306-4: Waste diverted from disposal
15. GRI 306-5: Waste diverted to disposal
16. GRI 307-1: Non-compliance with environmental laws and regulations
17. GRI 401-1: New employee hires and employee turnover
18. GRI 403-9: Work-related injuries
19. GRI 404-1: Average hours of training per year per employee
20. GRI 405-1: Diversity of governance bodies and employees
21. GRI 413-1: Operations with local community engagement, impact assessments and development programs

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Sembcorp Industries Ltd
ASR 02518791/A563/FEL/KGB (1)
18 March 2022

Our assurance engagement was with respect to the year ended 31 December 2021. We have not performed any procedures with respect to (i) earlier periods and (ii) any other elements included in the Company's 2021 Sustainability Report, and in the annual report, website and other publications, and therefore do not express any conclusion thereon.

Reporting Criteria

The Identified Sustainability Information has been assessed against the Global Reporting Initiative ("GRI") Sustainability Reporting Standards 2020 ("the Reporting Criteria").

Management's Responsibility for the Identified Sustainability Information

Management of the Company is responsible for the preparation of the Identified Sustainability Information in accordance with the Reporting Criteria. The responsibility includes designing, implementing and maintaining internal control relevant to the preparation of Identified Sustainability Information that is free from material misstatement, whether due to fraud or error.

Practitioner's Independence and Quality Control

We have complied with the independence and other ethical requirements of the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Singapore Standard on Quality Control 1 and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Practitioner's Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained. We performed our limited assurance engagement in accordance with Singapore Standard on Assurance Engagements 3000 (Revised) – Assurance Engagements other than Audits or Reviews of Historical Financial Information and, in respect of greenhouse gas emissions included in the Identified Sustainability Information, Singapore Standard on Assurance Engagements 3410 – Assurance Engagements on Greenhouse Gas Statements ("SSAE 3410") (collectively the "Standards"). These Standards require that we plan and perform our work to form the conclusion about whether the Identified Sustainability Information is free from material misstatement. The extent of our procedures depends on our professional judgment and our assessment of the engagement risk.

A limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the Reporting Criteria as the basis for the preparation of the Identified Sustainability Information, assessing the risks of material misstatement of the Identified



Sembcorp Industries Ltd
ASR 02518791/A563/FEL/KGB (1)
18 March 2022

Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Identified Sustainability Information. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures selected included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. Given the circumstances of the engagement, we also performed the following:

- interviewed management and personnel in Group Human Resources & Organisational development, Group Health, Safety, Security & Environment, Group Ethics & Compliance and group Strategic Communications & Sustainability departments in relation to the Identified Sustainability Information;
- obtained an understanding of how the Identified Sustainability Information is gathered, collated and aggregated internally;
- performed limited substantive testing, on a selective basis, of the Identified Sustainability Information (i) to verify the assumptions, estimations and computations made in relation to the Identified Sustainability Information; and (ii) to check that data had been appropriately measured, recorded, collated and reported, to the extent we considered necessary and appropriate to provide sufficient evidence for our conclusion; and
- assessed the disclosure and presentation of the Identified Sustainability Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Sustainability Information has been prepared, in all material respects, in accordance with the Reporting Criteria.

Inherent Limitations

In designing these procedures, we considered the system of internal controls in relation to the Identified Sustainability Information and reliance has been placed on internal controls where appropriate. Because of the inherent limitations in any accounting and internal control system, errors and irregularities may nevertheless occur and not be detected.

The absence of a commonly used generally accepted reporting framework or a significant body of established practice on which to draw to evaluate and measure subject matter allows for different, but acceptable, measurement techniques that can affect comparability between entities.

The quantification of the greenhouse gas emissions data underlying the Identified Sustainability Information is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases, and the estimation uncertainty from the measurement and calculation processes used to quantify emissions



Sembcorp Industries Ltd
ASR 02518791/A563/FEL/KGB (1)
18 March 2022

within the bounds of existing scientific knowledge. This can affect the ability to draw meaningful comparison of the Company's greenhouse gas emissions over time.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Sustainability Information for the financial year ended 31 December 2021 is not prepared, in all material respects, in accordance with the Reporting Criteria.

Purpose and Restriction on Distribution and Use

This report, including our conclusion, has been prepared solely for the Company in accordance with the letter of engagement between us. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company for our work or this report.

Yours faithfully

PricewaterhouseCoopers LLP
Public Accountants and Chartered Accountants

Singapore



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