

GRI Content Index

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

References to Sembcorp Annual Report 2021 are expressed as 'AR page number'.

References to ESG Performance Data and Commentary 2021 are expressed as 'PDC page number'.

GRI 101: Foundation 2016 General Disclosures 2016				
GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Organisational Profile				
GRI 102:	102-1	Name of the organisation	Sembcorp Industries Ltd	
General Disclosures 2016	102-2	Activities, brands, products, and services	About Sembcorp Notes to the Financial Statements: Our Group Structure, AR 103	
	102-3	Location of headquarters	Contact Us	
	102-4	Location of operations	Our Global Presence Notes to the Financial Statements: Our Group Structure, AR 103 Key operations are located in Singapore, China, India and the UK	
	102-5	Ownership and legal form	Sembcorp Industries Constitution Notes to the Financial Statements: Our Group Structure, AR 103	
	102-6	Markets served	Our Global Presence	
	102-7	Scale of organisation	Social, PDC 8 Notes to the Financial Statements: Our Group Structure, AR 103 Group FY2021 Highlights, AR 2 Operating and Financial Review: Group Financial Review, AR 8-11 Our Global Presence Sustainability Is Our Business, AR 7 Shareholding Statistics, AR 117	
	102-8	Information on employees and other workers	Social, PDC 8	
	102-9	Supply chain	Our Supply Chain	
	102-10	Significant changes to the organisation and its supply chain	Our Approach to Sustainability Reporting: Reporting Scope, AR 24 Acquisition and Disposal of Subsidiaries, AR 103	
	102-11	Precautionary Principle or approach	Enabling a Low-carbon and Circular Economy, AR 28	
	102-12	External initiatives	Managing Sustainability, AR 26 Memberships, Certifications and Ratings	
	102-13	Membership of associations	Memberships, Certifications and Ratings	
GRI G4 Electric Utilities Disclosures	EU1	Installed capacity, broken down by primary energy source and by regulatory regime	Sembcorp Industries: Energy Assets	
Strategy and Analysis				
GRI 102: General Disclosures 2016	102-14	Statement from senior decision-maker	Chairman and CEO's Statement, AR 3-4	
Ethics and Integrity				
GRI 102: General Disclosures 2016	102-16	Values, principles, standards, and norms of behavior	Corporate Governance Statement, AR 34-42 Empowering Our People and Communities, AR 30 Behaviours, AR 25 Code of Conduct	

**GRI 101: Foundation 2016
General Disclosures 2016**

GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Governance				
GRI 102: General Disclosures 2016	102-18	Governance structure	Board of Directors, AR 20-21 Managing Sustainability: Sustainability Governance, AR 26 Corporate Governance Statement, AR 34-42	
Stakeholder Engagement				
GRI 102: General Disclosures 2016	102-40	List of stakeholder groups	Stakeholder Engagement	
	102-42	Identifying and selecting stakeholders	Corporate Governance Statement, AR 42	
	102-43	Approach to stakeholder engagement		
	102-44	Key topics and concerns raised		
	102-41	Collective bargaining agreements	Social, PDC 8-9	
Reporting Practice				
GRI 102: General Disclosures 2016	102-45	Entities included in the consolidated financial statements	Our Approach to Sustainability Reporting: Reporting Scope, AR 24 Notes to the Financial Statements: Our Group Structure, AR 103	
	102-46	Defining report content and topic Boundaries	Materiality process Topic-specific disclosures under each material topic	
	102-47	List of material topics	Managing Sustainability, AR 25	
	102-48	Restatements of information	Environmental, PDC 1	
	102-49	Changes in reporting	Our Approach to Sustainability Reporting: Reporting Scope, AR 24	
	102-50	Reporting period	1 Jan 2021 to 31 Dec 2021	
	102-51	Date of most recent previous report	March 2021	
	102-52	Reporting cycle	Annual reporting cycle	
	102-53	Contact point for questions regarding the report	sustainability@sembcorp.com	
	102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.	
	102-55	GRI content index	The disclosures have been made in accordance with 102-55 and are contained within this document.	
	102-56	External assurance	Our Approach to Sustainability Reporting: Assurance, AR 24 Independent Limited Assurance Report, PDC 12-13	
Material Topics				
Climate Change				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Corporate headquarters; Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 27-28	
	103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 27 Managing Sustainability, AR 25	
	103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 27	

Material Topics				
GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Climate Change				
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	Climate Action Plan Climate-related Disclosures	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Environmental, PDC 1	✓
	305-2	Energy indirect (Scope 2) GHG emissions	Environmental, PDC 1	✓
	305-3	Other indirect (Scope 3) GHG emissions	Environmental, PDC 1	✓
	305-4	GHG emissions intensity	Environmental, PDC 1	✓
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environmental, PDC 1	✓
Resource Management				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Corporate headquarters; Urban subsidiaries included for GRI 302	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 28	
	103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 28 Managing Sustainability, AR 25	
	103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 28 Environmental, PDC 2	
GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Environmental, PDC 1	✓
	302-3	Energy intensity	Environmental, PDC 1	✓
	302-4	Reduction of energy consumption	Environmental, PDC 1	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Enabling a Low-carbon and Circular Economy, AR 28 Environmental, PDC 3	
	303-2	Management of water discharge-related impacts	Enabling a Low-carbon and Circular Economy, AR 28	
	303-3	Water withdrawal	Environmental, PDC 1-2	✓
	303-4	Water discharge	Environmental, PDC 1-2	✓
	303-5	Water consumption	Environmental, PDC 1-2	✓
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Environmental, PDC 4	
	306-2	Management of significant waste-related impacts	Environmental, PDC 4	
	306-3	Waste generated	Environmental, PDC 2	✓
	306-4	Waste diverted from disposal	Environmental, PDC 2	✓
	306-5	Waste diverted to disposal	Environmental, PDC 2	✓
Local Environmental Protection				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Corporate headquarters	

Material Topics				
GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Local Environmental Protection				
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Enabling a Low-carbon and Circular Economy, AR 28	
	103-2	The management approach and its components	Enabling a Low-carbon and Circular Economy, AR 28 Managing Sustainability, AR 26	
	103-3	Evaluation of the management approach	Enabling a Low-carbon and Circular Economy, AR 28	
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	Governance, PDC 11	✓
Health and Safety				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Administrative office (excluding corporate headquarters); Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Empowering our People and Communities, AR 29	
	103-2	The management approach and its components	Empowering Our People and Communities, AR 29 Managing Sustainability, AR 25	
	103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 29	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	Social, PDC 5	
	403-2	Hazard identification, risk assessment, and incident investigation	Social, PDC 5-6	
	403-3	Occupational health services	Social, PDC 6	
	403-4	Worker participation, consultation and communication on occupational health and safety	Social, PDC 6	
	403-5	Worker training on occupational health and safety	Social, PDC 6	
	403-6	Promotion of worker health	Social, PDC 6	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Social, PDC 6	
	403-8	Workers covered by an occupational health and safety management system	Social, PDC 5	
	403-9	Work-related injuries	Social, PDC 5, 7	✓
	403-10	Work-related ill health	Social, PDC 5, 7	
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	Product safety and reliability are overseen by the chief executive officers of various markets, who are bound by regulatory and contractual terms to meet product and service specifications and standards	
G4 Sector Disclosures: Electric Utilities	EU25	Injuries and fatalities to the public involving company assets including legal judgements, settlements and pending legal cases of diseases	Social, PDC 5	

Material Topics				
GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Our People				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Administrative offices; Corporate headquarters; Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 29-30	
	103-2	The management approach and its components	Empowering Our People and Communities, AR 29-30 Managing Sustainability, AR 25	
	103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 29-30 Social, PDC 9	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Social, PDC 8	
	202-2	Proportion of senior management hired from the local community	Social, PDC 8	
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Social, PDC 8	✓
Non-GRI indicator	Non-GRI indicator	Tenure of existing employees, broken down by employee category	Social, PDC 8	
GRI 402: Labour / Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Social, PDC 9	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Social, PDC 9	✓
	404-3	Percentage of employees receiving regular performance and career development reviews	Social, PDC 9	
Non-GRI indicator	Non-GRI indicator	Employee engagement	Social, PDC 9	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Social, PDC 9	✓
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Social, PDC 9	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Social, PDC 9	
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	Social, PDC 9	

Material Topics				
GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Our People				
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Social, PDC 9	
G4 Sector Disclosures: Electric Utilities	EU15	Percentage of employees eligible to retire in the next 5 and 10 years broken down by job category and by region	Social, PDC 8-9	
	EU18	Percentage of contractor and subcontractor employees that have undergone relevant health and safety training	Social, PDC 5	
Community				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Administrative offices; Corporate headquarters; Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Empowering Our People and Communities, AR 30	
	103-2	The management approach and its components	Empowering Our People and Communities, AR 30 Managing Sustainability, AR 25	
	103-3	Evaluation of the management approach	Empowering Our People and Communities, AR 30 Corporate Governance Statement, AR 34-42	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Social, PDC 10	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Social, PDC 10	✓
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes	Social, PDC 10	✓
Corporate Governance				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Administrative offices; Corporate headquarters; Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 31	
	103-2	The management approach and its components	Embedding Responsible Business Practices, AR 31	
	103-3	Evaluation of the management approach	Corporate Governance Statement, AR 34-42 Embedding Responsible Business Practices, AR 31	

Material Topics				
GRI Standard	Disclosure Number	Description Title	Chapter, Page Reference, Performance and / or Explanation for Omissions	External Assurance
Ethical Business and Compliance				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Direct impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Administrative offices; Corporate headquarters; Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 31	
	103-2	The management approach and its components	Embedding Responsible Business Practices, AR 31 Managing Sustainability, AR 25	
	103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 31 Governance, PDC 11	
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Governance, PDC 11	✓
GRI 206: Anti-competitive Behaviour 2016	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Governance, PDC 11	
GRI 307: Environmental Compliance 2016	307-1	Non-compliance with environmental laws and regulations	Governance, PDC 11	✓
GRI 415: Public Policy 2016	415-1	Political contributions	Governance, PDC 11	
GRI 419: Socioeconomic Compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	Governance, PDC 11	
Risk Management				
GRI 102: General Disclosures 2016	102-46	Defining report content and topic Boundaries	Our Approach to Sustainability Reporting: Materiality, AR 24 Indirect impact arising from: Thermal and renewable energy operations; Water and wastewater operations; Solid waste management operations; Corporate headquarters; Urban subsidiaries	
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	Embedding Responsible Business Practices, AR 31-33	
	103-2	The management approach and its components	Embedding Responsible Business Practices, AR 31-33	
	103-3	Evaluation of the management approach	Embedding Responsible Business Practices, AR 31-33	

Note:

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 assets under construction is included. Data pertaining to entities divested during the year is excluded from our report.