VERIFICATION STATEMENT
ON GRI CONTENT INDEX

To the Management and Stakeholders of Sembcorp Industries Ltd

Sembcorp Industries Ltd (Sembcorp) commissioned Ere-S Pte Ltd (Ere-S) to provide independent verification on the GRI Content Index of Sembcorp Industries Annual Report 2013 (the Report).

Scope
The verification engagement focussed on the information found in the GRI Content Index of the printed and online versions of the Report. The verified indicators of the Content Index include:

- All 35 General Standard Disclosures
- All 21 Disclosures on Management Approach (DMA), 25 indicators from the Specific Standard Disclosures (EC, EN, LA, HR, SO, PR and EU)
- All four non-GRI indicators

Ere-S assessed whether the GRI Content Index is presented in accordance with the following aspects of the GRI G4 Sustainability Reporting Guidelines:

1. Format and structure of the Content Index
2. Inclusion and clarity of references to the locations of the indicators
3. Existence of the indicators’ data in the referenced locations

Ere-S also assessed whether each indicator (except the non-GRI indicators) presents the information specifically required in the reporting instructions (what to report) of the GRI G4 guidelines.

The verification did not comprise assurance on the accuracy and quality of the disclosed data (quantitative and qualitative), including statements, performance information, underlying management processes and data collection, calculation and consolidation.

Methodology
Prior to the publication of the Report, Ere-S examined the clarity and inclusion of location references for all indicators listed in the GRI Content Index and assessed the information in the referenced pages of the Report and other sources. Where indicators did not present all information required in the reporting instructions of the GRI G4 guidelines, Ere-S suggested appropriate amendments to Sembcorp. The final printed and online versions of the Report were checked by Ere-S to ensure that all agreed changes had been effectively made.

Findings
In Ere-S’ opinion, the GRI Content Index of the Report is adequately presented and location references to the disclosures in the Report and other sources are exact. The results of the verification also suggest that all indicators in the GRI Content Index are in adherence to GRI G4 reporting instructions.

The following indicators are found to be partially reported and do not provide all explanations for the omission of required information: G4-1, G4-12, G4-EN22, G4-EN23, EU18, G4-LA6, G4-LA9 and G4-DMA (Anti-competitive behaviour, Customer health and safety, Product responsibility compliance).

Ere-S has provided Sembcorp with a separate internal report containing its detailed findings and recommendations for completing reporting on the partially reported indicators.

Ere-S Pte Ltd
Singapore, 31 March 2014

Jean-Pierre Dalla Palma, Lead Certified Sustainability Assurance Practitioner (LCSAP)

Ere-S Pte Ltd is a consulting company specialising in business sustainability and provides services in the domains of sustainability reporting, sustainability report assurance, stakeholder engagement and CSR training.

Sembcorp is responsible for the details provided in the Report and the GRI Content Index. Ere-S was not involved in the development and writing of the Report; neither has Ere-S been engaged by Sembcorp for other projects. Ere-S’ activities are independent of Sembcorp and contain no financial interest in Sembcorp’s business operations.