

SGX SUSTAINABILITY REPORTING INDEX

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GRI STANDARDS: CORE OPTION CONTENT INDEX

Disclosure Number	Disclosure Title	Annual Report Sections	Page Reference
GRI 102: GENERAL			
Organisational Profile			
GRI 102-1	Name of the organisation	<ul style="list-style-type: none"> Corporate Directory 	59
GRI 102-2	Activities, brands, products, and services	<ul style="list-style-type: none"> Corporate Profile 	Inside front cover - 1
GRI 102-3	Location of headquarters	<ul style="list-style-type: none"> Corporate Directory 	59
GRI 102-4	Location of operations	<ul style="list-style-type: none"> Our Integrated Global Platform 	4 - 5
GRI 102-5	Ownership and legal form	<ul style="list-style-type: none"> Corporate Directory 	59
GRI 102-6	Markets served	<ul style="list-style-type: none"> Our Integrated Global Platform Notes to the Financial Statements 	4 - 5 267
GRI 102-7	Scale of the organisation	<ul style="list-style-type: none"> Corporate Profile Group Financial Review Operations Review Our Integrated Global Platform Human Capital Financial Statements 	Inside front cover 28 - 37 39 - 43 4 - 5 125 - 126 178 - 184, 267
GRI 102-8	Information on employees and other workers	<ul style="list-style-type: none"> Human Capital Chairman and CEO's Report <p><i>Part-time categories are not reported as the number of part-time employees is not significant at less than 1%.</i></p> <p><i>A significant portion of production operations is carried out by subcontract workers who supplement the regular workforce.</i></p> <p><i>Data are compiled using the Group's HR management system</i></p>	125 - 130 15
GRI 102-9	Supply chain	<ul style="list-style-type: none"> Sustaining Competitiveness 	112 - 113
GRI 102-10	Significant changes to the organisation and its supply chain	<ul style="list-style-type: none"> Chairman and CEO's Report Shareholders' Information Approach to Sustainability Sustaining Competitiveness Risk Management <p><i>There were no significant changes in the company's supply chain structure or relationship with suppliers</i></p>	15 60 76 - 77 111 - 115 101 - 103
GRI 102-11	Precautionary principle or approach	<ul style="list-style-type: none"> Approach to Sustainability 	66
GRI 102-12	External initiatives	<ul style="list-style-type: none"> Approach to Sustainability Sustaining Competitiveness Environmental Sustainability Human Capital Total Workplace Safety and Health Community Engagement 	66 106 - 110 120 127 - 134 135, 138 - 139 141 - 145
GRI 102-13	Membership of associations	<ul style="list-style-type: none"> Approach to Sustainability Community Engagement 	66 144 - 145
Strategy			
GRI 102-14	Statement from senior decision-maker	<ul style="list-style-type: none"> Chairman and CEO's Report Board Statement on Sustainability Report 	6 - 17 67
GRI 102-15	Key impacts, risks, and opportunities	<ul style="list-style-type: none"> Chairman and CEO's Report Risk Management Approach to Sustainability Sustaining Competitiveness 	6 - 17 98 - 103 66 - 70, 73 - 77 112 - 113

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Ethics and Integrity			
GRI 102-16	Values, principles, standards, and norms of behaviour	<ul style="list-style-type: none"> • Corporate Governance • Corporate Profile • Code of Business Conduct <i>www.sembmarine.com/code-business-conduct</i> 	78 - 97 Inside front cover - 1 Online
GRI 102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> • Corporate Governance • Risk Management • Code of Business Conduct <i>www.sembmarine.com/code-business-conduct</i> 	94 - 95 100 - 103 Online
Governance			
GRI 102-18	Governance structure	<ul style="list-style-type: none"> • Board of Directors • Senior Management • Approach to Sustainability 	44 - 49 50 - 57 66 - 67
GRI 102-20	Executive-level responsibility for economic, environmental, and social topics	<ul style="list-style-type: none"> • Approach to Sustainability • Board Statement for Sustainability Report 	66 - 67 67
GRI 102-23	Chair of the highest governance body	<ul style="list-style-type: none"> • Corporate Governance • Board of Directors • Senior Management 	78 44 - 49 50 - 57
GRI 102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> • Corporate Governance 	82 - 86
GRI 102-25	Conflicts of interest	<ul style="list-style-type: none"> • Corporate Governance 	83 - 85, 94 - 95
GRI 102-35	Remuneration policies	<ul style="list-style-type: none"> • Corporate Governance 	87 - 90
GRI 102-36	Process for determining remuneration	<ul style="list-style-type: none"> • Corporate Governance 	87 - 90
GRI 102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> • Corporate Governance 	87 - 90
Stakeholder Engagement			
GRI 102-40	List of stakeholder groups	<ul style="list-style-type: none"> • Approach to Sustainability 	73 - 76
GRI 102-41	Collective bargaining agreements	<ul style="list-style-type: none"> • Human Capital 	127
GRI 102-42	Identifying and selecting stakeholders	<ul style="list-style-type: none"> • Approach to Sustainability 	67
GRI 102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> • Approach to Sustainability 	67, 73 - 76
GRI 102-44	Key topics and concerns raised	<ul style="list-style-type: none"> • Approach to Sustainability 	67, 73 - 76
Reporting Practice			
GRI 102-45	Entities included in the consolidated financial statements	<ul style="list-style-type: none"> • Notes to the Financial Statements 	273 - 277
GRI 102-46	Defining report content and topic Boundaries	<ul style="list-style-type: none"> • Approach to Sustainability • Sustaining Competitiveness 	67, 76 - 77 112 - 113
GRI 102-47	List of material topics	<ul style="list-style-type: none"> • Approach to Sustainability 	68 - 70
GRI 102-48	Restatements of information	<ul style="list-style-type: none"> • Environmental Sustainability 	124
GRI 102-49	Changes in reporting	<ul style="list-style-type: none"> • Approach to Sustainability 	76 - 77
GRI 102-50	Reporting period	<i>January - December 2017</i>	
GRI 102-51	Date of most recent report	<i>March 2017</i>	
GRI 102-52	Reporting cycle	<i>Yearly</i>	
GRI 102-53	Contact point for questions regarding the report	<ul style="list-style-type: none"> • Approach to Sustainability 	77
GRI 102-54	Claims of reporting in accordance with the GRI Standards	<ul style="list-style-type: none"> • Approach to Sustainability 	76

Disclosure Number	Disclosure Title	Annual Report Sections	Page Reference
GRI 102-55	GRI content index	<ul style="list-style-type: none"> GRI Standards: Core option content index 	147 - 150
GRI 102-56	External assurance	<ul style="list-style-type: none"> Independent Limited Assurance Report on Sustainability Information 	151 - 152
GRI 103: MANAGEMENT APPROACH			
GRI 103-1	Explanation of the material topic and its Boundary	<ul style="list-style-type: none"> Approach to Sustainability Sustaining Competitiveness 	67 - 70 112 - 113
GRI 103-2	The management approach and its components	<ul style="list-style-type: none"> Approach to Sustainability 	66 - 70
GRI 103-3	Evaluation of the management approach	<ul style="list-style-type: none"> Approach to Sustainability Corporate Governance Risk Management Sustaining Competitiveness Environmental Sustainability Human Capital Total Workplace Safety and Health Community Engagement 	66 - 70 91 - 95 98 - 100 106 - 118 120 125, 127, 132 135 - 138 141
SPECIFIC STANDARD DISCLOSURES			
Economic			
GRI 201	Management approach disclosures	<ul style="list-style-type: none"> Approach to Sustainability 	68
GRI 201-1	Direct economic value generated and distributed	<ul style="list-style-type: none"> Group Financial Review Community Engagement 	29 141
205-2	Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> Risk Management 	101
206-1	Legal Actions for anti-competitive behavior, anti-trust, and monopoly practices	<i>No legal actions for anti-competitive behaviour, anti-trust, and monopoly practices.</i>	
Environment			
GRI 301, 302, 305, 306, 307	Management approach disclosures	<ul style="list-style-type: none"> Approach to Sustainability Environmental Sustainability 	69 120
GRI 301-1	Materials used by weight or volume	<ul style="list-style-type: none"> Environmental Sustainability 	123
GRI 302-1	Energy consumption within the organisation	<ul style="list-style-type: none"> Environmental Sustainability 	121
GRI 303-1	Water withdrawal by source	<ul style="list-style-type: none"> Environmental Sustainability 	122 - 123
GRI 305-1	Direct (Scope 1) GHG emissions	<ul style="list-style-type: none"> Environmental Sustainability 	122
GRI 305-2	Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Environmental Sustainability 	122
GRI 306-3	Significant spills	<ul style="list-style-type: none"> Environmental Sustainability 	123
GRI 307-1	Non-compliance with environmental laws and regulations	<i>No significant fines paid and non-monetary sanctions imposed for non-compliance with environmental laws and/or regulations.</i>	
Social			
GRI 401, 403, 404, 405, 406, 408, 409	Management approach disclosures	<ul style="list-style-type: none"> Approach to Sustainability Human Capital Total Workplace Safety and Health 	69 - 70 125 135
GRI 401-1	New employee hires and employee turnover	<ul style="list-style-type: none"> Human Capital 	128

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GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> Human Capital <p><i>Benefits are applicable to full-time, contract and part-time employees, with the exception of temporary staff. Variable incentives and flexible benefits may differ depending on individual contracts and performance.</i></p>	131 - 133
GRI 403-1	Workers representation in formal joint management-worker health and safety committees	<ul style="list-style-type: none"> Total Workplace Safety and Health 	135 - 136
GRI 403-3	Workers with high incidence or high risk of diseases related to their occupation	<ul style="list-style-type: none"> Total Workplace Safety and Health 	140
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	<ul style="list-style-type: none"> Human Capital 	128 - 131
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> Human Capital 	131
GRI 405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> Corporate Governance Board of Directors Senior Management Human Capital <p><i>Other indicators of workforce diversity are not significant or relevant</i></p>	85 - 86 44 - 49 50 - 57 125 - 127
GRI 406-1	Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> Human Capital 	127
GRI 408-1	Operations and suppliers at significant risk for incidents of child labour	<p><i>The company's operations and suppliers are not considered to have significant risks of child, forced or compulsory labour.</i></p>	
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		
GRI 413, 416	Management approach disclosures	<ul style="list-style-type: none"> Approach to Sustainability Community Engagement Sustaining Competitiveness 	70 141 110
GRI 413-1	Operations with local community engagement, impact assessments, and/or development programmes	<ul style="list-style-type: none"> Risk Management Environmental Sustainability Human Capital Total Workplace Safety and Health Community Engagement <p><i>Relevant local community engagement activities are conducted by respective operating units during the course of business.</i></p>	100 122, 69 129 137 - 138 141 - 145
GRI 416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> Sustaining Competitiveness 	110