

SGX SUSTAINABILITY REPORTING INDEX

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GRI STANDARDS: CORE OPTION CONTENT INDEX

The 2016 GRI Standards have been adopted for this report except for GRI 303 Water and Effluents and GRI 403 Occupational Health and Safety which are based on the revised 2018 Standards.

Details on Sembcorp Marine's alignment with the UN Sustainable Development Goals (SDG) and IPIECA / API / IOGP Oil and Gas Industry Guidance on Voluntary Sustainability Reporting can be found at: www.sembmarine.com/sustainability/sustainability-at-semcorp-marine

Disclosure Number	Disclosure Title	Page Reference	Aligned Frameworks
GRI 102: GENERAL			
Organisational Profile			
GRI 102-1	Name of the organisation	• Page 56	UN SDG 3, 4, 7, 8, 9, 12, 13, 14, 15, 16, 17
GRI 102-2	Activities, brands, products, and services	• Key Capabilities www.sembmarine.com/key-capabilities	
GRI 102-3	Location of headquarters	• Page 56	
GRI 102-4	Location of operations	• Pages 4 - 5	
GRI 102-5	Ownership and legal form	• Page 56	
GRI 102-6	Markets served	• Pages 4 - 5, 307 • Key Capabilities www.sembmarine.com/key-capabilities	
GRI 102-7	Scale of the organisation	• Pages 1, 29 - 38, 39 - 45, 140 - 141, 198 - 204, 307	
GRI 102-8	Information on employees and other workers	• Pages 140 - 141 <i>Full-time/part-time categories are not reported as the number of part-time employees is not significant at less than 1%.</i> <i>A significant portion of production operations is carried out by subcontract workers who supplement the regular workforce.</i> <i>Data are compiled using the Group's HR management system.</i>	
GRI 102-9	Supply chain	• Pages 124 - 125	
GRI 102-10	Significant changes to the organisation and its supply chain	• Pages 6 - 17, 57, 78, 109 - 115, 123 - 127 <i>There were no significant changes in the company's supply chain structure or relationship with suppliers.</i>	
GRI 102-11	Precautionary principle or approach	• Page 63	
GRI 102-12	External initiatives	• Pages 15, 61, 63 - 64, 70 - 77, 111, 134, 143 - 147, 157 - 162	
GRI 102-13	Membership of associations	• Pages 63 - 64, 160, 162	
Strategy			
GRI 102-14	Statement from senior decision-maker	• Pages 6 - 17, 64	
GRI 102-15	Key impacts, risks, and opportunities	• Pages 6 - 17, 109 - 115, 65 - 69, 73 - 77, 124 - 125	

GRI STANDARDS: CORE OPTION CONTENT INDEX

Disclosure Number	Disclosure Title	Page Reference	Aligned Frameworks • UN SDG • IPEICA / API / IOGP
Ethics and Integrity			
GRI 102-16	Values, principles, standards, and norms of behavior	<ul style="list-style-type: none"> • Pages 1, 79 - 105 • Code of Business Conduct www.sembmarine.com/code-business-conduct • Supplier Code of Conduct www.sembmarine.com/supplier-code-of-conduct 	UN SDG 8, 16 IPEICA / API / IOGP: SE11, SE12
GRI 102-17	Mechanisms for advice and concerns about ethics	<ul style="list-style-type: none"> • Pages 101 - 102, 109 - 115 • Code of Business Conduct www.sembmarine.com/code-business-conduct • Supplier Code of Conduct www.sembmarine.com/supplier-code-of-conduct 	
Governance			
GRI 102-18	Governance structure	<ul style="list-style-type: none"> • Pages 48 - 53, 54, 64 • Sustainability Council www.sembmarine.com/sustainability/sustainability-at-sembcorp-marine 	UN SDG 8, 16
GRI 102-20	Executive-level responsibility for economic, environmental, and social topics	<ul style="list-style-type: none"> • Page 64 • Sustainability Council www.sembmarine.com/sustainability/sustainability-at-sembcorp-marine 	
GRI 102-22	Composition of the highest governance body and its committees	<ul style="list-style-type: none"> • Pages 48 - 53, 64, 82 • Sustainability Council www.sembmarine.com/sustainability/sustainability-at-sembcorp-marine 	
GRI 102-23	Chair of the highest governance body	<ul style="list-style-type: none"> • Pages 48 - 54, 79 - 80 	
GRI 102-24	Nominating and selecting the highest governance body	<ul style="list-style-type: none"> • Pages 85 - 91 	
GRI 102-25	Conflicts of interest	<ul style="list-style-type: none"> • Pages 85 - 86, 88 - 89, 102, 105 	
GRI 102-35	Remuneration policies	<ul style="list-style-type: none"> • Pages 92 - 96 	
GRI 102-36	Process for determining remuneration	<ul style="list-style-type: none"> • Pages 92 - 96 	
GRI 102-37	Stakeholders' involvement in remuneration	<ul style="list-style-type: none"> • Page 94 	
Stakeholder Engagement			
GRI 102-40	List of stakeholder groups	<ul style="list-style-type: none"> • Pages 73 - 77 	UN SDG 8, 17
GRI 102-41	Collective bargaining agreements	<ul style="list-style-type: none"> • Pages 146 - 147 	
GRI 102-42	Identifying and selecting stakeholders	<ul style="list-style-type: none"> • Page 64 	
GRI 102-43	Approach to stakeholder engagement	<ul style="list-style-type: none"> • Pages 64, 74 - 77 	
GRI 102-44	Key topics and concerns raised	<ul style="list-style-type: none"> • Pages 64, 74 - 77 	

Disclosure Number	Disclosure Title	Page Reference	Aligned Frameworks
Reporting Practice			
GRI 102-45	Entities included in the consolidated financial statements	• Pages 313 - 316	<ul style="list-style-type: none"> • UN SDG • IPIECA / API / IOGP
GRI 102-46	Defining report content and topic Boundaries	• Pages 64, 78, 124 - 125	
GRI 102-47	List of material topics	• Pages 65 - 69	
GRI 102-48	Restatements of information	• Pages 30, 136	
GRI 102-49	Changes in reporting	• Page 78	
GRI 102-50	Reporting period	<i>January - December 2018</i>	
GRI 102-51	Date of most recent report	<i>March 2018</i>	
GRI 102-52	Reporting cycle	<i>Yearly</i>	
GRI 102-53	Contact point for questions regarding the report	• Page 78	
GRI 102-54	Claims of reporting in accordance with the GRI Standards	<ul style="list-style-type: none"> • Page 78 <i>This report has been prepared in accordance with the GRI Standards: Core option.</i>	
GRI 102-55	GRI content index	• Pages 165 - 170	
GRI 102-56	External assurance	• Pages 171 - 172	
GRI 103: MANAGEMENT APPROACH			
GRI 103-1	Explanation of the material topic and its Boundary	• Pages 65 - 69, 78, 124 - 125	
GRI 103-2	The management approach and its components	• Pages 65 - 69	
GRI 103-3	Evaluation of the management approach	• Pages 63 - 69, 73 - 77, 97 - 102, 106 - 108	
SPECIFIC STANDARD DISCLOSURES			
Economic			
GRI 201, 205, 206	Management approach disclosures	• Pages 65 - 66	UN SDG 7, 8, 9, 14, 17
GRI 201-1	Direct economic value generated and distributed	• Pages 30, 36, 38, 157	IPIECA / API / IOGP: SE11, SE12
GRI 205-2	Communication and training about anti-corruption policies and procedures	• Pages 110 - 112	
GRI 206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<i>No legal actions for anti-competitive behaviour, anti-trust, and monopoly practices.</i>	

GRI STANDARDS: CORE OPTION CONTENT INDEX

Disclosure Number	Disclosure Title	Page Reference	Aligned Frameworks
Environment			
GRI 301, 302, 303, 305, 306, 307	Management approach disclosures	• Page 67	UN SDG 3, 7, 12, 13, 14, 15
GRI 301-1	Materials used by weight or volume	• Pages 137 - 138	IPIECA / API / IOGP: E2, E3, E6, E9, E10
GRI 302-1	Energy consumption within the organisation	• Pages 135 - 136, 139	
GRI 302-4	Reduction of energy consumption	• Pages 135 - 136	
GRI 303-1	Interactions with water as a shared resource	• Pages 136 - 137, 139	
GRI 303-2	Management of water discharge-related impacts	• Page 137	
GRI 303-3	Water withdrawal	• Pages 137, 139	
GRI 305-1	Direct (Scope 1) GHG emissions	• Pages 135 - 136, 139	
GRI 305-2	Energy indirect (Scope 2) GHG emissions	• Pages 135 - 136, 139	
GRI 306-3	Significant spills	• Page 139	
GRI 307-1	Non-compliance with environmental laws and regulations	<i>No significant fines and non-monetary sanctions were received for non-compliance with environmental laws and/or regulations.</i>	
Social			
GRI 401, 403, 404, 405, 406, 408, 409, 413, 416	Management approach disclosures	• Pages 68 - 69	UN SDG 3, 4, 8, 9, 13, 14, 15, 17
GRI 401-1	New employee hires and employee turnover	• Page 145	IPIECA / API / IOGP: HS1, SE1, SE4, SE15, SE16, SE17
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Pages 147 - 148 <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>	
GRI 403-1	Occupational health and safety management system	• Pages 150 - 151	

Disclosure Number	Disclosure Title	Page Reference	Aligned Frameworks
			<ul style="list-style-type: none"> • UN SDG • IPIECA / API / IOGP
GRI 403-2	Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> • Page 153 • The Right To Stop Work www.sembmarine.com/sustainability/safety 	UN SDG 3, 4, 8, 9, 13, 14, 15, 17
GRI 403-3	Occupational health services	<ul style="list-style-type: none"> • Page 156 	IPIECA / API / IOGP: HS1, SE1, SE4, SE15, SE16, SE17
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> • Page 151 	
GRI 403-5	Worker training on occupational health and safety	<ul style="list-style-type: none"> • Pages 142 - 144 • Training www.sembmarine.com/sustainability/safety 	
GRI 403-6	Promotion of worker health	<ul style="list-style-type: none"> • Pages 149, 156 	
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> • Pages 122, 124 - 125, 131 • Code of Business Conduct www.sembmarine.com/code-business-conduct • Supplier Code of Conduct www.sembmarine.com/supplier-code-of-conduct 	
GRI 403-8	Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> • Pages 150 - 151 • Risk & Safety Management Systems www.sembmarine.com/sustainability/safety 	
GRI 403-9	Work-related injuries	<ul style="list-style-type: none"> • Page 152 <p><i>Sembcorp Marine reports on Accident Severity Rate, Accident Frequency Rate and Workplace Injury Rate in alignment with Singapore Ministry of Manpower's industry benchmarking metrics.</i></p>	
GRI 404-2	Programmes for upgrading employee skills and transition assistance programmes	<ul style="list-style-type: none"> • Pages 142 - 145, 149 	
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> • Page 147 	

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Disclosure Number	Disclosure Title	Page Reference	Aligned Frameworks
GRI 405-1	Diversity of governance bodies and employees	<ul style="list-style-type: none"> Pages 48 - 54, 140 - 141 <p><i>There is 1 female director (representing 9%) of Sembcorp Marine's Board. All 11 directors are in the 50 years and above age group.</i></p> <p><i>Other indicators of workforce diversity are not significant or relevant.</i></p>	<ul style="list-style-type: none"> UN SDG IPEICA / API / IOGP <p>UN SDG 3, 4, 8, 9, 13, 14, 15, 17</p> <p>IPEICA / API / IOGP: HS1, SE1, SE4, SE15, SE16, SE17</p>
GRI 406-1	Incidents of discrimination and corrective actions taken	<p><i>No reports were received of discrimination or exploitative labour practices relating to the Group's operations or suppliers. The company's operations and supply chain are not considered to have significant risks of child, forced or compulsory labour.</i></p>	
GRI 408-1	Operations and suppliers at significant risk for incidents of child labour		
GRI 409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		
GRI 413-1	Operations with local community engagement, impact assessments, and development programmes	<ul style="list-style-type: none"> Page 157 <p><i>Relevant local community engagement activities are conducted by all operating units during the course of business.</i></p>	
GRI 416-1	Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> Page 122 	

