

Item	Component	Sustainability Report Sections	Page Reference
I	Material ESG Factors		
	Material ESG Factors	Our Approach to Sustainability	6-7
II	Climate-related Disclosures Consistent with the TCFD Recommendations		
	Climate-related disclosures consistent with the TCFD recommendations	Strengthening Environmental Resilience	34
III	Policies, Practices and Performance		
	Material issue: Innovation & Sustainable Solutions		
	Policy	Delivering Innovative & Sustainable Solutions	14
	Practices	Delivering Innovative & Sustainable Solutions	14-21
	Performance	Our Sustainability Performance	6-7
		Delivering Innovative & Sustainable Solutions	14-21
	Material issue: Customer Alignment		
	Policy	Fulfilling The Needs of Our Customers	24
	Practices	Fulfilling The Needs of Our Customers	24-29
	Performance	Our Sustainability Performance	6-7
		Fulfilling The Needs of Our Customers	24-29
	Material issue: Environmental Sustainability		
	Policy	Strengthening Environmental Resilience	32-33, 34, 36, 38
	Practices	Strengthening Environmental Resilience	32-38
	Performance	Our Sustainability Performance	6-7
		Strengthening Environmental Resilience	37,39
	Material issue: Human Capital		
	Policy	Nurturing Our Human Capital	42
	Practices	Nurturing Our Human Capital	42-47
	Performance	Our Sustainability Performance	6-7
		Nurturing Our Human Capital	42-44, 46
	Material issue: Total Workplace Safety & Health		
	Policy	Protecting Our People	50
	Practices	Protecting Our People	50-55
	Performance	Our Sustainability Performance	6-7
		Protecting Our People	51
	Material issue: Community Engagement		
	Policy	Caring for Our Communities	58
	Practices	Caring for Our Communities	58-61

	Performance	Our Sustainability Performance	6-7
		Caring for Our Communities	58-61
	Material issue: Business Integrity		
	Policy	Operating A Responsible Business	64-67
	Practices	Operating A Responsible Business	64-67
	Performance	Our Sustainability Performance	6-7
		Operating A Responsible Business	65-67
IV	Targets		
	Targets	Our Sustainability Performance	6-7
V	Sustainability Reporting Framework		
	Sustainability Reporting Framework	About the Report	1
VI	Board Statement and Associated Governance Structure for Sustainability Practices		
	Board Statement	Operating A Responsible Business	4-5

SEMBCORP MARINE SUSTAINABILITY REPORT 2022
GRI 2021 STANDARDS CONTENT INDEX

The 2021 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 and GRI 306 Waste based on revised 2020 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: <https://www.sembmarine.com/sustainability/sustainability-at-sembcorp-marine>

Statement of use	Sembcorp Marine Ltd has reported in accordance with the GRI Standards for the period 1 Jan 2022 to 31 Dec 2022.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 11: Oil and Gas Sector 2021

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
							<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	

GENERAL DISCLOSURES

GRI 2: General Disclosures 2021	2-1 Organisation details	<ul style="list-style-type: none"> Annual Report – Corporate Directory, Page 45 						N
	2-2 Entities included in the organisation's sustainability	<ul style="list-style-type: none"> Annual Report – Notes to the Financial Statement, Pages 196-198 Sustainability Report Page 1 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	reporting							
	2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> Sustainability Report Page 1 						N
	2-4 Restatements of information	None						N
	2-5 External assurance	https://www.sembmarine.com/scm2016/wp-content/uploads/2023/03/Sembcorp-Marine_SR2022_Assurance-Report.pdf						N
	2-6 Activities, value chain and other business relations	<ul style="list-style-type: none"> Key Capabilities www.sembmarine.com/key-capabilities Annual Report – Corporate Profile, Page 2 Annual Report – Notes to the Financial Statement, Pages 158-159 					UN SDG 3, 4, 7, 8, 9, 12, 13, 14, 15, 16, 17	N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	hips	<ul style="list-style-type: none"> Supply Chain: Sustainability Report Pages 10-13 Value chain: Sustainability Report Page 8 www.sembmarine.com/sustainability/value-chain-management Downstream entities: Corporate profile https://www.sembmarine.com/about-us/corporate-profile 					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	2-7 Employees	<ul style="list-style-type: none"> Sustainability Report Pages 42-43 <p><i>All figures presented include permanent and contract employees.</i></p> <p><i>Full-time/part-time categories are not reported as the number of part-time employees is not significant at less than 1%.</i></p> <p><i>There are no significant variations in workforce numbers in the year.</i></p> <p><i>Data are compiled using the Group's HR management system.</i></p>						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	2-8 Workers who are not employees	<i>Semcorp Marine has 11691 workers who are not employees that are made up of resident contractors who are engaged to perform work as required onboard vessels.</i>						N
	2-9 Governance structure and composition	<ul style="list-style-type: none"> Annual Report Pages 36-43 Annual Report – Corporate Governance Report, Pages 54-56 Sustainability Report Page 64 					UN SDG 8, 16 IPIECA / API / IOGP: GOV-1	N
	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Pages 62-63 						N
	2-11 Chair of the highest governance body	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Page 61 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	2-12 Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Page 56 Sustainability Report Pages 64 					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	N
	2-13 Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> Sustainability Report Pages 64 						N
	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> Sustainability Report Pages 64 						N
	2-15 Conflicts	<ul style="list-style-type: none"> Annual Report – Corporate Governance 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	of interest	Report, Page 57 <ul style="list-style-type: none"> Code of Business Conduct www.sembmarine.com/code-business-conduct Supplier Code of Conduct www.sembmarine.com/supplier-code-of-conduct 					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> Access to remedy www.sembmarine.com/sustainability/human-rights-social-responsibility 						N
	2-17 Collective knowledge of the highest governance body	<ul style="list-style-type: none"> Sustainability Report Page 64 						N
	2-18 Evaluation of the	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Pages 63-64 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	performance of the highest governance body	<i>The performance of Sembcorp Marine's highest governance body is evaluated using both financial and non-financial Key Performance Indicators (KPIs) that relate to ESG impact management.</i>					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	2-19 Remuneration policies	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Pages 64-68 <i>Sembcorp Marine's remuneration policy is incrementally considering sustainability contributions and practices being adopted and implemented by Senior Management. Formal KPIs are introduced where appropriate.</i>						N
	2-20 Process to determine remuneration	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Page 64 						N
	2-21 Annual total compensation ratio		a, b, c	Confidentiality Constraints	This includes sensitive information of business			N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
					affairs and are not to be disclosed due to confidentiality reasons.			
	2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> Sustainability Report Pages 2-5 					UN SDG 3, 4, 7, 8, 9, 12, 13, 14, 15, 16, 17 IPIECA / API / IOGP: GOV-2, GOV-3	N
	2-23 Policy commitments	<ul style="list-style-type: none"> Disclosed throughout SR2022 						N
	2-24 Embedding policy commitments	<ul style="list-style-type: none"> Disclosed throughout SR2022 						N
	2-25	<ul style="list-style-type: none"> Access to remedy 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	Processes to remediate negative impacts	www.sebmarine.com/sustainability/human-rights-social-responsibility					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	2-26 Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> Annual Report – Corporate Governance Report, Page 72 Code of Business Conduct www.sebmarine.com/code-business-conduct Supplier Code of Conduct www.sebmarine.com/supplier-code-of-conduct 						N
	2-27 Compliance with laws and regulations	<ul style="list-style-type: none"> Sustainability Report Page 7, 65 						N
	2-28 Membership associations	<ul style="list-style-type: none"> Sustainability Report Page 59 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> Sustainability Report Page 9 Stakeholders and Engagement Platforms www.sebmarine.com/sustainability/stakeholders 					UN SDG 8, 17	N
	2-30 Collective bargaining agreements	<ul style="list-style-type: none"> In Singapore, close to 4% of the Group's employees are covered under collective bargaining agreement. 						N
MATERIAL TOPICS								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	<ul style="list-style-type: none"> Sustainability Report Pages 6, 8-9, 10 Value Chain Management www.sebmarine.com/sustainability/value-chain-management Material Issues https://www.sebmarine.com/sustainability/material-issues 						N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	3-2 List of material topics	<ul style="list-style-type: none"> Sustainability Report Page 7 Material Issues www.sembmarine.com/sustainability/material-issues 						N

INNOVATION & SUSTAINABLE SOLUTIONS

GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> Sustainability Report Pages 7, 15 Material Issues https://www.sembmarine.com/sustainability/material-issues 				11.2.1 11.14.1	UN SDG 7, 8, 9, 14, 17 IPIECA / API / IOGP: CCE-1, CCE-2	N
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	<ul style="list-style-type: none"> Annual Report Pages 22, 25 Sustainability Report Page 6, 7, 58 <p><i>In 2022, Sembcorp Marine generated S\$1.95 billion in total direct economic value. We distributed S\$2.11 billion through materials and services costs (S\$1.37 billion), employee wages (S\$538 million), income and other taxes paid to government (S\$58 million), dividends and interests paid to capital providers (S\$137 million), and community engagement</i></p>				11.14.2		Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
		<p>programmes (S\$2.88 million). After these value distributions, Sembcorp Marine retained - S\$0.16 billion.</p> <p>(2021: Sembcorp Marine generated S\$1.86 billion in total direct economic value. We distributed S\$3.04 billion through materials and services costs (S\$2.47 billion), employee wages (S\$430 million), income and other taxes paid to government (S\$49 million), dividends and interests paid to capital providers (S\$83 million), and community engagement programmes (S\$3.04 million). After these value distributions, Sembcorp Marine retained -S\$1.18 billion.)</p> <p>These figures are reported for Singapore due to its significance as Sembcorp Marine's headquarters.</p>						
	201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> Sustainability Report Page 34 				11.2.2		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		a, b, c	N/A	Sembcorp Marine doesn't not invest in public infrastructure.	11.14.4	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	N
	203-2 Significant indirect economic impacts	<ul style="list-style-type: none"> Sustainability Report Pages 58-61 				11.14.5		N
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers		a, b, c	N/A	Sembcorp Marine procures mostly from local and international sources.	11.14.6		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
CUSTOMER ALIGNMENT								
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> Sustainability Report Pages 7, 24-29 Material Issues https://www.sembmarine.com/sustainability/material-issues 					UN SDG 8, 9, 13, 17	N
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	<ul style="list-style-type: none"> Sustainability Report Page 24 <p><i>Solutions delivered by our rig and floaters and specialised shipbuilding units have carried out the health and safety impact assessment for improvement to meet the need of our customers. There is no such assessment for the other product categories.</i></p>						Y
ENVIRONMENTAL SUSTAINABILITY								
GRI 3: Material Topics 2021	3-3 Management of material	<ul style="list-style-type: none"> Sustainability Report Pages 7, 32, 34, 36, 38 Material Issues 				11.1.1 11.5.1 11.6.1	UN SDG 3, 7, 12, 13, 14, 15	N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	topics	https://www.sebmarine.com/sustainability/material-issues					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	<ul style="list-style-type: none"> Sustainability Report Page 38 						Y
GRI 302: Energy 2016	302-1 Energy consumption within the organization	<ul style="list-style-type: none"> Sustainability Report Page 37 				11.1.2		Y
	302-2 Energy consumption outside of the organization		a, b, c	Information incomplete	Sembcorp Marine is reviewing the methodology in calculating the energy consumption	11.1.3		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
					on in our upstream and downstream value chain. We aim to disclose this information latest by SR2024.		<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	302-3 Energy intensity	<ul style="list-style-type: none"> Sustainability Report Page 36 				11.1.4		N
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	<ul style="list-style-type: none"> Sustainability Report Page 38 				11.6.2		N
	303-2 Management	<ul style="list-style-type: none"> Sustainability Report Page 38 				11.6.3	N	

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	of water discharge-related impacts							
	303-3 Water withdrawal	<ul style="list-style-type: none"> Sustainability Report Page 38-39 <i>1 mega litre = 1000m³</i>				11.6.4		Y
	303-4 Water discharge		a, b, c, d, e	Information unavailable	Due to the nature of our business, water discharge routes have presented a challenge in the collection of data. Hence, Sembcorp	11.6.5		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
					Marine is still exploring ways to track and monitor the routes of water discharge.		<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	303-5 Water consumption		a, b, c, d	Information incomplete	Unable to provide as Sembcorp Marine requires water discharge data for disclosure.	11.6.7		N
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG	<ul style="list-style-type: none"> Sustainability Report Page 37 				11.1.5		Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	emissions							
	305-2 Energy indirect (Scope 2) GHG emissions	<ul style="list-style-type: none"> Sustainability Report Page 37 				11.1.6		Y
	305-3 Other indirect (Scope 3) GHG emissions		a, b, c, d, e, f, g	Information incomplete	Sembcorp Marine is the midst of reviewing its calculation methodology.	11.1.7		N
	305-4 GHG emissions intensity	GHG emissions intensity: 0.0017tCO ₂ e/man-hour <i>Intensity ratio includes only Scope 1 (Only CO₂, CH₄ and N₂O) and Scope 2 GHG emissions (CO₂).</i>				11.1.8		N
	305-5 Reduction of	<ul style="list-style-type: none"> Sustainability Report Pages 36-37 				11.1.9		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	GHG emissions							
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> Sustainability Report Page 38 				11.5.2	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	N
	306-2 Management of significant waste-related impacts	<ul style="list-style-type: none"> Sustainability Report Page 38 				11.5.3		N
	306-3 Waste generated	<ul style="list-style-type: none"> Sustainability Report Page 38-39 				11.5.4		Y
	306-4 Waste diverted from disposal	<ul style="list-style-type: none"> Sustainability Report Page 38-39 				11.5.5		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	306-5 Waste directed to disposal	24,849 tonnes of waste were directed to disposal.	b, c, d, e	Information unavailable	The waste disposal vendors are unable to segregate the waste into different waste streams.	11.5.6	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	N
HUMAN CAPITAL								
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> Sustainability Report Pages 7, 42 Material Issues https://www.sembmarine.com/sustainability/material-issues 				11.10.1 11.11.1 11.12.1 11.13.1	UN SDG 4, 8, 17 IPIECA / API / IOGP: SOC-1, SOC-2, SOC-5, SOC-6, SOC-7, SOC-8	N
GRI 202: Market Presence 2016	202-2 Proportion of senior management	<ul style="list-style-type: none"> Annual Report Pages 42-43 https://www.sembmarine.com/about-us/senior-management 				11.11.2		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	hired from the local community	<p>67% of senior management, which refers to personnel with a rank higher than Director, were hired at significant locations of operation from the local community of Singapore, Indonesia, Brazil and Norway.</p> <p>These regions contain our core business of construction of rig and floaters, offshore platforms, ship repairs and upgrades, and specialised shipbuilding.</p>						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	<ul style="list-style-type: none"> Sustainability Report Page 43 <p>New hire rate is computed based on number of new hires divided by yearly average headcount.</p> <ul style="list-style-type: none"> New Employee Hire Rate: 27% <ul style="list-style-type: none"> By Gender - Male: 27%; Female: 24% By Age Group - <30: 53%; 30 – 49: 19%; 50 and above: 6% By Region - Singapore: 26%; Indonesia: 9%; Brazil: 34%; Rest of the world: 25% <p>Employee turnover rate is computed based on</p>				11.10.2		Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
		<p>number of attrition divided by yearly average headcount.</p> <ul style="list-style-type: none"> Employee Turnover Rate: 42% <ul style="list-style-type: none"> By Gender - Male: 44%; Female: 25% By Age Group - <30: 37%; 30 – 49: 48%; 50 and above: 25% By Region - Singapore: 46%; Indonesia: 7%; Brazil: 22%; Rest of the world: 19% 						
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> Sustainability Report Page 45 <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> <p><i>In addition to the above, Singapore yards have a Flexible Benefit Programme where employee benefits can be customised based on individual preferences. Employees can choose from a range of benefits in health care, self-improvement, travel, insurance,</i></p>				11.10.3		Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
		<p>childcare and fitness. Additional medical benefits are provided for employees above 35 years of age for the purpose of health screening; EJA yard offers health plan, grocery card, transport by charter bus and/or public transport card and life insurance for its employees.</p> <p>There is no change to the benefits provided in 2022 compared to 2021.</p>					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	401-3 Parental leave		a, b, c, d, e	Information incomplete	Sembcorp Marine is still in the process of collecting information and will consider to disclose in SR2023.	11.10.4		N
GRI 402: Labor/Management Relations	402-1 Minimum notice	The minimum notice periods may vary, depending on collective bargaining agreements, individual agreements and statutory requirements. Sembcorp				11.10.5		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
2016	periods regarding operational changes	<p>Marine follows local legislation. In addition, we aim to provide employees with information as soon as possible or as deemed relevant. We believe openness and collaboration with our employees will bring about the best solutions, hence we will often go further than the requirements when involving employees in organisational processes.</p> <p>In Singapore, a minimum notice period of 1 month will be given to our employees in the event where there are significant operational changes.</p> <p>For other significant locations of operation, such as Indonesia, Brazil and Norway, we follow local legislation.</p>						
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> Sustainability Report Page 44 				11.10.6 11.11.4	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	N
	404-2 Programmes	<ul style="list-style-type: none"> Sustainability Report Page 44 				11.10.7		Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	for upgrading employee skills and transition assistance programmes						<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	404-3 Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> Sustainability Report Page 46 <p><i>A total of 5,705 employees, representing 59% of our global workforce, received performance appraisals and career development reviews in 2022. Men accounted for 88% and women 12%, with 42% of the appraised employees from the executive category and 58% from the non-executive category.</i></p> <p><i>(2021: A total of 6,451 employees, representing 62% of our global workforce, received performance appraisals and career development reviews in 2021. Men accounted for 89% and women 11%, with 48% of the appraised employees from the executive category and 52% from the non-executive category.)</i></p>						Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<ul style="list-style-type: none"> Sustainability Report Page 42 <p><i>There is 1 female director (representing 11%) of Sembcorp Marine's outgoing Board. All 9 directors are in the 50 years and above age group. (2021: There is 1 female director (representing 10%) of Sembcorp Marine's Board. All 10 directors are in the 50 years and above age group.)</i></p> <p><i>Of the 3,507 employees at the executive level,</i></p> <ul style="list-style-type: none"> 81% are male and 19% are female, with 12% under 30 years old, 62% between 30 to 49 years old and 26% above 50 years old. <p><i>Of the 6,206 employees at the non-executive level,</i></p> <ul style="list-style-type: none"> 96% are male and 4% are female, with 				11.11.5	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
		<ul style="list-style-type: none"> 41% under 30 years old, 50% between 30 to 49 years old and 9% above 50 years old. <p>(2021: Of the 4,327 employees at the executive level, 81% are male and 19% are female, with 13% under 30 years old, 62% between 30 to 49 years old and 25% above 50 years old. Of the 6,981 employees at the non-executive level, 97% are male and 3% are female, with 32% under 30 years old, 60% between 30 to 49 years old and 8% above 50 years old.)</p> <p>Other indicators of workforce diversity are not significant or relevant</p>						
	405-2 Ratio of basic salary and remuneration of women to men		a, b	Confidentiality Constraints	This includes sensitive information of business affairs and are not to be	11.11.6		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
					disclosed due to confidentiality reasons.			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> Sustainability Report Pages 45, 65, 67 <p><i>Semcorp Marine received one report of discrimination in 2022. However, due to the lack of substantiation on the allegation of discrimination, no remediation was carried out. Nonetheless, our Human Resource spent time to explain to the complainant how his perception was misconstrued. Given that the complainant did not revisit the issue since, the issue was decidedly closed. (2021: zero)</i></p>				11.11.7		Y
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	<p><i>The company's operations and supply chain are not considered to have significant risks of child, forced or compulsory labour. (2021: nil)</i></p>				11.13.2		N
GRI 408: Child Labor 2016	408-1 Operations							Y

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	and suppliers at significant risk for incidents of child labour							
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour					11.12.2		Y
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<ul style="list-style-type: none"> Sustainability Report Pages 10-13, 45 <p>All new suppliers (100%) had to complete vendor registration declarations and required compliance screening.</p>				11.10.8 11.12.3		N
	414-2	<ul style="list-style-type: none"> Supplier Code of Conduct 				11.10.		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	Negative social impacts in the supply chain and actions taken	www.sembmarine.com/supplier-code-of-conduct All of our suppliers are required to comply with the Supplier Code of Conduct.				9	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
TOTAL WORKPLACE SAFETY & HEALTH								
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> Sustainability Report Pages 7, 50 Material Issues https://www.sembmarine.com/sustainability/material-issues				11.9.1	UN SDG 3, 8, 9, 17 IPIECA / API / IOGP: SHS-1, SHS-2, SHS-3	N
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	<ul style="list-style-type: none"> Sustainability Report Page 50 				11.9.2		N
	403-2 Hazard identification,	<ul style="list-style-type: none"> Sustainability Report Page 52 				11.9.3		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	risk management, and incident investigation	<ul style="list-style-type: none"> The Right to Stop Work www.sebmarine.com/sustainability/safety 					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
	403-3 Occupational health services	<ul style="list-style-type: none"> Sustainability Report Page 54 				11.9.4		N
	403-4 Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> Sustainability Report Pages 52-53 				11.9.5		N
	403-5 Worker training on occupational health and	<ul style="list-style-type: none"> Sustainability Report Pages 52-53 Training www.sebmarine.com/sustainability/safety 				11.9.6		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	safety	√						
	403-6 Promotion of worker health	<ul style="list-style-type: none"> Sustainability Report Page 54 				11.9.7		N
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> Sustainability Report Pages 54-55 Code of Business Conduct www.sembmarine.com/code-business-conduct Supplier Code of Conduct www.sembmarine.com/supplier-code-of-conduct 				11.9.8		N
	403-8 Workers covered by an	<ul style="list-style-type: none"> Sustainability Report Page 52 Risk & Safety Management Systems www.sembmarine.com/sustainability/safet 				11.9.9		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)	
			Requirement(s) Omitted	Reason	Explanation				
	occupational health and safety management system	<p>✓</p> <p><i>SembCorp Marine's Health, Safety and Environment (HSE) integrated management system covers all employees and contractors, totalling more than 24,000 workers.</i></p>					<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 		
	403-9 Work-related injuries	<ul style="list-style-type: none"> Sustainability Report Page 51 <p><i>Sembcorp Marine reports on safety rates in alignment with Singapore Ministry of Manpower's industry benchmarking metrics (e.g. WIR) and International Association of Oil & Gas Producers Standards (e.g. LTIR, TRIR, FAR)</i></p>				11.9.10			N
	403-10 Work-related ill health	<p><i>There were no cases resulting from work-related ill-health and recordable work-related ill-health cases for our workers and sub-contract workers.</i></p>				11.9.11			N
COMMUNITY ENGAGEMENT									
GRI 3: Material Topics 2021	3-3 Management	<ul style="list-style-type: none"> Sustainability Report Pages 7, 58 				11.15.1	UN SDG 3, 4, 8, 9, 17	N	

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	of material topics	<ul style="list-style-type: none"> Material Issues https://www.sebmarine.com/sustainability/material-issues Caring Globally www.sebmarine.com/sustainability/caring-globally 					IPIECA / API / IOGP: SOC-9, SOC-13	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	<ul style="list-style-type: none"> Sustainability Report Pages 3, 6-7, 56-61 <p><i>Relevant local community engagement activities were conducted by all operating units during the course of business.</i></p>				11.15.2		Y
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts		a, b	N/A	Sembcorp Marine's shipyards are situated	11.15.3		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	on local communities				away from local communities hence, actual and potential impact on communities is assessed to be negligible.		<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	
BUSINESS INTEGRITY								
GRI 3: Material Topics 2021	3-3 Management of material topics	<ul style="list-style-type: none"> Sustainability Report Pages 7, 64-67 				11.19.1 11.20.1	UN SDG 16 IPIECA / API / IOGP: GOV-3	N
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related	<ul style="list-style-type: none"> Sustainability Report Page 65 <p><i>100% of all our operations have been assessed for corruption risks including money laundering, bribery</i></p>				11.20.2		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	to corruption	<i>and collusion.</i>						
	205-2 Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> Sustainability Report Page 65 <p><i>All members of the governance body (i.e. the Board of Directors) received trainings on anti-corruption. Anti-corruption trainings are provided to all new Board members.</i></p> <p><i>Our anti-bribery and anti-corruption policies and procedures are communicated to all our existing suppliers and subcontractors when they came onboard with the Group.</i></p> <p><i>In FY2022, 59 new suppliers from Singapore, 7 new suppliers from Indonesia and 122 new suppliers from Brazil have been communicated. 41 new subcontractors from Singapore, 26 new subcontractors from Indonesia and 239 new subcontractors from Brazil have been communicated.</i></p>				11.20.3	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	Y
	205-3 Confirmed incidents of corruption	<i>In 2022, Sembcorp Marine had 0 confirmed incidents of corruption cases.</i>				11.20.4		N

GRI Standard / Other Source	Disclosure	Location	Omission			GRI Sector Standard Ref. No.	Aligned Frameworks	Externally Assured (Y/N)
			Requirement(s) Omitted	Reason	Explanation			
	and actions taken							
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<ul style="list-style-type: none"> Sustainability Report Pages 7, 65 				11.19.2	<ul style="list-style-type: none"> UN Sustainable Development Goals (SDG) IPIECA / API / IOGP Sustainability Reporting Guidance for the Oil & Gas Industry 	Y

Topics in the applicable GRI Sector Standards determined as not material	
Topic	Explanation
GRI 11: Oil and Gas Sector 2021	
Air emissions	SembCorp Marine's operations do not emit a material amount of air emissions from our products and services.

Biodiversity	Not relevant because Sembcorp Marine's shipyard is a designated space and hence we do not operate in areas with high conservation values and we do not charter or operate the ships.
Closure and rehabilitation	Sembcorp Marine is not currently active in the oil extraction field and we do not operate assets that are exposed to risks of closure and rehabilitation.
Asset integrity and critical incident management	Not applicable to our business because we do not operate the assets we build and repair.
Land and resource rights	Our business does not require us to work with vulnerable groups or to negotiate land rights.
Rights of indigenous peoples	Sembcorp Marine does not operate in areas adjacent to indigenous communities, so no violation of their rights has been noted or reported.
Conflict and security	Sembcorp Marine's main operation is in Singapore where the risk of political and social unrest is low.
Payments to governments	Sembcorp Marine aligns our reporting on tax and economic performance with the Group.
Public policy	The Group's Code of Conduct states that we are politically neutral and we do not contribute funds or non-monetary supporting, including lobbying, to any political party, politician, elected official, or candidate for public office in any country or jurisdiction.

SEMBCORP MARINE SUSTAINABILITY REPORT 2022
SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) CONTENT INDEX
Industrial Machinery & Goods

Topic	Code	Accounting Measure	Category	Unit	Disclosure
Energy Management	RT-IG-130a.1	(1) Total energy consumed	Quantitative	Gigajoules (GJ)	1,221,000 GJ
		(2) Percentage grid electricity		Percentage (%)	48 %
		(3) Percentage renewable		Percentage (%)	2.38 %
Health and Safety	RT-IG-320a.1	(1) Total recordable incidence rate	Quantitative	Rate	1.29 *The rate has been calculated as per million man-hours worked
		(2) Fatality rate		Number	0
		(3) Near Miss Frequency Rate		Rate	0.18 *The rate has been calculated as per million man-hours worked
Fuel Economy & Emissions In Use-Phase	RT-IG-410a.1	Sales-weighted fleet fuel efficiency for medium and heavy vehicles	Quantitative	Gallons per 1,000-tonne miles	N/A Sales of land transport, non-road equipment, stationary generators and engines are not part of our business.
	RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment		Gallon per hour	
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators		Watts per gallon	
	RT-IG-410a.4	Sales-weighted emissions of : (1) oxides of nitrogen (NOx) and (2) particulate matter (PM) for : (a) marine diesel engines (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other offroad diesel engines		Gram per kilowatt hour	

Materials Sourcing	RT-IG-440a.1	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	Gallons per 1,000 tonne-miles	<p>To mitigate reputational and regulatory risks of critical materials, national and international environmental and public health requirements – including those from the International Maritime Organization, Montreal Protocol provisions and Singapore’s National Environment Agency – are adhered to in our sourcing of key materials. Equipment, materials and resources which are greener and have a lower carbon footprint are preferred in anticipation of these risks.</p> <p>To prevent concentration of risk in any one geographical region, Sembcorp Marine has diversified procurement channels for key materials. These channels are closely monitored to proactively identify and mitigate supply chain risks. The Group has also entered strategic sourcing arrangements with keys suppliers to secure essential supplies and undisrupted services – such as waste treatment, freight forwarding, logistics and maintenance services for its operations.</p>
Remanufacturing Design and Services	RT-IG-440b.1	Revenue from remanufactured products and remanufacturing services	Quantitative	Reporting Currency	<p>N/A</p> <p>The end-of-life segment (e.g. scrapping or dismantling of vessels) is not core to our business.</p>