

2019 GRI CONTENT INDEX

In accordance with GRI Standards: Core Option

GENERAL STANDARD DISCLOSURES

GRI Standards	Disclosure	PAGE / RESPONSE
Organisational Profile		
102-1	Name of organisation	Singapore Technologies Engineering Ltd
102-2	Activities, brands, products & services	Annual Report 2019 pages 1, 138
102-3	Location of headquarters	ST Engineering is headquartered in Singapore.
102-4	Location of operations	https://www.stengg.com/en/about/ Annual Report 2019 page 1
102-5	Ownership & legal form	Annual Report 2019 page 136
102-6	Markets served	Annual Report 2019 page 1, 142-143
102-7	Scale of the organisation	Annual Report 2019 pages 1, 2-3, 60-63, 79, 142-143
102-8	Information on employees and other workers	Annual Report 2019 page 79
102-9	Supply chain	Annual Report 2019 page 82
102-10	Significant changes to the organisation and its supply chain	There were no significant changes to ST Engineering nor its supply chain.
102-11	Precautionary Principle or approach	https://www.stengg.com/en/sustainability/management-approach
102-12	External initiatives	Beyond full compliance to legal and regulatory requirements, we align our management systems to international standards such as ISO and OHSAS. We adopted the GRI Standards as our sustainability reporting framework and referenced the LBG Framework for reporting on our corporate community contributions.
102-13	Membership of associations	ST Engineering is a member of the following organisations: <ol style="list-style-type: none"> British Chamber of Commerce Investor Relations Professionals Singapore Business Federation (SBF) Singapore Institute of Directors (SID) Singapore International Chamber of Commerce Singapore National Employers Federation (SNEF) The Institute of Internal Auditors

GRI Standards	Disclosure	PAGE / RESPONSE
Strategy		
102-14	Statement from senior decision maker	http://www.stengg.com/en/sustainability/pceo-message
Ethics & Integrity		
102-16	Values, principles, standards, and norms of behaviour	https://www.stengg.com/en/about/vision-and-values/ Annual Report 2019 pages 88-90
Governance		
102-18	Governance structure	Annual Report 2019 pages 67, 93
Stakeholder Engagement		
102-40	List of stakeholder groups	https://www.stengg.com/en/sustainability/material-stakeholders Annual Report 2019 pages 68-69
102-41	Collective bargaining agreements	27.9% of employees in our Singapore operations are covered under collective bargaining agreements.
102-42	Identifying & selecting stakeholders	https://www.stengg.com/en/sustainability/material-stakeholders
102-43	Approach to stakeholder engagement	https://www.stengg.com/en/sustainability/material-stakeholders
102-44	Key topics and concerns raised	https://www.stengg.com/en/sustainability/material-stakeholders
Reporting Practice		
102-45	Entities included in the consolidated financial statements	Annual Report 2019 pages 66, 215, 225
102-46	Defining report content & topic boundaries	Annual Report 2019 page 66
102-47	List of material topics	Annual Report 2019 page 67
102-48	Restatement of information	Energy and emission numbers of Singapore operations from the previous year were restated as data published at the time of the annual report has yet to be audited.
102-49	Changes in reporting	The material ESG factors were re-organised under the categories of environmental, social and governance and aligned with UN SDGs into ten areas for greater focus and clarity.
102-50	Reporting period	1 January to 31 December 2019
102-51	Date of most recent report	21 March 2019
102-52	Reporting cycle	Annual

GRI Standards	Disclosure	PAGE / RESPONSE
102-53	Contact point for questions regarding the report	sustainability@stengg.com
102-54	Claims of reporting in accordance with the GRI Standards	https://www.stengg.com/en/sustainability/sustainability-reports Annual Report 2019 page 66
102-55	GRI content index	https://www.stengg.com/en/sustainability/sustainability-reports
102-56	External assurance	We aim to seek external assurance in the future. Our GHG emissions data are subject to external review as part of ISO 14064-1 verification.

SPECIFIC STANDARD DISCLOSURES

GRI Standards	Disclosure	PAGE / RESPONSE
ENVIRONMENTAL PROTECTION		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/environmental-protection
103-2	The management approach and its components	Annual Report 2019 pages 68, 71
103-3	Evaluation of the management approach	
Energy 2016		
302-1	Energy consumption within the organization	<p>Annual Report 2019 page 72</p> <p>Fuel types used included aviation jet fuel, motor gasoline, diesel, natural gas and acetylene.</p> <p>We do not make use of heating, cooling and steam to generate energy.</p> <p>The standards which we complied for our GHG inventory quantification for Singapore operations is ISO 14064-1:2006 Part 1 – Specification with guidance at the organisation level for quantification and reporting of GHG emissions and removals.</p> <p>The source of conversion factors, methodologies, calculation tools used are extracted from the following approved sites by our external accredited auditor.</p>

Source of Conversion Factors, Methodology, and Calculation Tools	
Density of Aviation Gasoline	Environmental Technology Centre, Environment Canada http://www.etc-cte.ec.gc.ca/databases/Oilproperties/pdf/WEB_Aviation_Gasoline_110LL.pdf https://www.ipccnggip.iges.or.jp/public/2006gl/pdf/2_Volume2/V2_3_Ch3_Mobile_Combustion.pdf
Acetylene Emission Factor	Acetylene Emission Factor www.theclimateregistry.org
Singapore Grid Electricity Emission Factor	Energy Market Authority - Singapore https://www.ema.gov.sg/Singapore_Energy_Statistics.aspx
Density of Motor Gasoline and Diesel	The Engineering ToolBox http://www.engineeringtoolbox.com/specific-gravity-liquid-fluids-d_294.html
Emission factors and Net Calorific Values (NCV) for Aviation Gasoline, Motor Gasoline, Diesel, LPG and CNG	2006 IPCC Guidelines for National Greenhouse Gas Inventories, Volume 2 http://www.ipcc-nggip.iges.or.jp/public/2006gl/vol2.html
Density of Natural Gas	https://www.engineeringtoolbox.com/gas-density-d_158.html
Global Warming Potential Values	http://ghgprotocol.org/sites/default/files/ghgp/Global-Warming-Potential-Values%20%28Feb%2016%202016%29_1.pdf

GRI Standards	Disclosure	PAGE / RESPONSE
302-3	Energy Intensity	Annual Report 2019 page 72 Refer to table above
Water 2016		
303-5	Water consumption	Annual Report 2019 page 72
Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	<p>Annual Report 2019 page 72</p> <p>The following gases are included in our computation for conversion to CO₂ equivalent terms – CO₂, CH₄, N₂O, PFC₅, HFC₅ and SF₆.</p> <p>For our Singapore operations:</p> <ul style="list-style-type: none"> Biogenic CO₂ emissions are close to 66,500 tonnes of CO₂ equivalent Base year for calculation is FY 2010 as the company started on establishing its GHG inventory in 2009 Emissions for the Base year as verified by our external auditor are 28,336 tonnes of CO₂ equivalent. We had no recalculations of base year emissions <p>Refer to table “Source of Conversion Factors, Methodology, and Calculation Tools” on page 4 of the GRI Content Index</p>
305-2	Energy indirect (Scope 2) GHG emissions	<p>Annual Report 2019 page 72</p> <p>For Singapore operations:</p> <ul style="list-style-type: none"> 2019 GHG emissions are calculated based on EMA's grid electricity emission factor published in 2018 The following gases are included in our computation for conversion to CO₂ equivalent terms: CO₂, CH₄, N₂O, PFC₅, HFC₅ and SF₆. Base year for calculation is FY 2010 as the company started on establishing its GHG inventory in 2009 Emissions for the Base year as verified by our external auditor are 56,536 tonnes of CO₂ equivalent; we had no recalculations of base year emissions The source of conversion factors, methodologies, calculation tools used are extracted from the following approved sites by our external accredited auditor Source of Singapore Grid Electricity Emission Factors: Energy Market Authority (EMA) https://www.ema.gov.sg/Singapore_Energy_Statistics.aspx <p>Refer to table “Source of Conversion Factors, Methodology, and Calculation Tools” on page 4 of the GRI Content Index.</p>
305-3	Other indirect (Scope 3) GHG emissions	Annual Report 2019 page 72

GRI Standards	Disclosure	PAGE / RESPONSE
		For Singapore operations: <ul style="list-style-type: none"> The gases used for computation of Scope 3 emissions included CO₂, CH₄ and N₂O Base year for calculation is FY 2010 as the company started on establishing its GHG inventory in 2009 Emissions for the Base year as verified by our external auditor are 9931 tonnes of CO₂ equivalent; we had no recalculations of base year emissions The source of conversion factors, methodologies, calculation tools used are extracted from the following approved sites by our external accredited auditor <ul style="list-style-type: none"> The flight distance between source and destination cities are taken from online website – http://www.travelmath.com The applicable emission factors are extracted from GHG Protocol website - http://www.ghgprotocol.org/calculation-tools/all-tools
305-4	GHG emissions intensity	Annual Report 2019 page 72 The following gases are included in our computation for conversion to CO ₂ equivalent terms – CO ₂ , CH ₄ , N ₂ O, PFC5, HFC5 and SF6. Refer to table “Source of Conversion Factors, Methodology, and Calculation Tools” on page 4 of the GRI Content Index.
PRODUCTIVITY		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/productivity
103-2	The management approach and its components	Annual Report 2019 pages 68, 73
103-3	Evaluation of the management approach	
Non-GRI	Value of realised productivity savings	Annual Report 2019 page 73
Non-GRI	Value added per employment cost	Annual Report 2019 page 73
GREEN PRODUCTS & SERVICES		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/green-products-services
103-2	The management approach and its components	
103-3	Evaluation of the management approach	Annual Report 2019 pages 68, 74-75, 77
Non-GRI	Highlights of greener products and services	https://www.stengg.com/en/sustainability/green-products-services Annual Report 2019 pages 74-75
Environmental Compliance (Products and Services) 2016		
307-1	Non-compliance with environmental laws and regulations	In 2019, there was no significant fine or incident relating to non-compliance with environmental laws and regulations

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ECONOMIC PERFORMANCE

103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/economic-performance
103-2	The management approach and its components	Annual Report 2019 pages 4-9, 68, 76
103-3	Evaluation of the management approach	

Economic Performance 2016

201-1	Direct economic value generated and distributed	Annual Report 2019 pages 60-61, 76
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QUALITY PRODUCTS & SERVICES

103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/quality-products-services
103-2	The management approach and its components	Annual Report 2019 pages 68, 77
103-3	Evaluation of the management approach	

Customer Health and Safety 2016

416-1	Assessment of the health and safety impacts of product and service categories	Annual Report 2019 pages 68, 77
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PEOPLE EXCELLENCE

103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/people-excellence
103-2	The management approach and its components	Annual Report 2019 pages 69, 78
103-3	Evaluation of the management approach	
		For Singapore operations, there were 6 cases of grievances reported with 1 case still open.
		We are committed to providing a work environment that is free from discrimination, as reflected in our Code of Business Conduct & Ethics:
		https://www.stengg.com/media/616865/website_april-2018-coc-final.pdf

Employment 2016

401-1	New employee hires and employee turnover	Annual Report 2019 page 79
		The denominator used to calculate turnover rates is based on average number of employees. This is calculated using a simple average of the number of employees at the beginning of the year, and at the end of the year.
		Both voluntary and non-voluntary turnover data are tracked. We report on our voluntary turnover as a more meaningful measure of our performance to achieve People Excellence.

Turnover breakdown for 2019 for Singapore and North America operations:

Breakdown by age group	≤ 30 years old	30+ - 40 years old	40+ - 50 years old	50+ - 60 years old	60+ - 62 years old	62+ - 67 years old	> 67 years old
Turnover rate	19.8%	16.5%	10.4%	6.8%	6.1%	7.2%	8.8%

GRI Standards	Disclosure	PAGE / RESPONSE	
Rates are determined by number of turnover in the category, divided by the average number of employees in that category, e.g., (number of turnover in the ≤ 30 years old group) / (total average number of employees in the ≤ 30 years old group).			
Labour/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	There was no stoppage of work arising from any industrial action in 2019.	
Training and Education 2016			
404-1	Average hours of training per year per employee	Annual Report 2019 page 79	
Training hours breakdown for 2019 for Singapore and North America			
	Manager	Executive	Non-executive
By employee category	31.3 hours	32.1 hours	26.0 hours
404-3	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	All employees in Singapore receive regular performance and career development reviews.	
Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	There was no reported incidence of discrimination by employees in 2019.	
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>We are not aware of operations or suppliers in which workers' rights to exercise freedom of association and collective bargaining are at significant risk. Vendors are expected to comply with our Vendor Code of Conduct, which includes respecting workers' rights to freedom of association and collective bargaining.</p> <p>Our Vendor Code of Conduct: https://www.stengg.com/media/617889/vendor-code-of-conduct.pdf</p>	
TOTAL WORKPLACE SAFETY & HEALTH			
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/total-workplace-safety-health	
103-2	The management approach and its components	Annual Report 2019 pages 69, 80-81	
103-3	Evaluation of the management approach		
Occupational Health and Safety 2016			
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	<p>Annual Report 2019 page 81</p> <p>We do not find it meaningful at present to record health and safety incidents by gender. Most injuries are incurred by male employees as majority of our</p>	

GRI Standards	Disclosure	PAGE / RESPONSE
		employees are male due to the industrial sector that we are in.
		System of rules applied in recording and reporting accident statistics are based on Ministry of Manpower requirements in Singapore.
RESPONSIBLE PROCUREMENT		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/responsible-procurement
103-2	The management approach and its components	
103-3	Evaluation of the management approach	Annual Report 2019 pages 69, 82-83
Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	Annual Report 2019 page 82
		Local purchase refers to goods and services procured from Singapore-based suppliers for Singapore operations. In FY2019, the purchase from Singapore suppliers represented 60% of our total purchase value from Singapore operations. The procured goods and services are used principally in Singapore by our Singapore entities to produce goods and services which may be exported or used locally in Singapore.
Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	Annual Report 2019 page 82
		We will work towards incorporating more detailed environmental screening.
Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	Annual Report 2019 page 82
CORPORATE COMMUNITY CONTRIBUTIONS		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/corporate-community-contributions
103-2	The management approach and its components	
103-3	Evaluation of the management approach	Annual Report 2019 page 69
Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	Annual Report 2019 pages 84-87
ETHICAL BUSINESS & REGULATORY COMPLIANCE		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/ethical-business-regulatory-compliance
103-2	The management approach and its components	
103-3	Evaluation of the management approach	Annual Report 2019 page 69, 88-89
Anti-corruption 2016		

GRI Standards	Disclosure	PAGE / RESPONSE
205-1	Operations assessed for risks related to corruption	All material operations in Singapore have been assessed for risks related to corruption in 2015, and the risks assessed were reviewed in 2017 as part of the audit of the group's Anti-bribery and Corruption Framework. The significant corruption risks identified remain unchanged, which are corruption by intermediaries, corruption by employees, and gifts and entertainment to government officials construed as kickbacks or bribes.
205-2	Communication and training about anti-corruption policies and procedures	Annual Report 2019 page 88 In 2018, we also engaged a law firm to review our Anti-bribery and Corruption practices and provide feedback to the Risk and Sustainability Committee (RSC) on areas for improvement. In 2019, our RSC members were updated on ESG trends and developments.
205-3	Confirmed incidents of corruption and actions taken	Nil in 2019
Socioeconomic Compliance 2016		
419-1	Non-compliance with laws and regulations in the social and economic area	Nil in 2019