2020 GRI CONTENT INDEX In accordance with GRI Standards: Core Option

GENERAL STANDARD DISCLOSURES

GRI Standards	Disclosure	PAGE / RESPONSE
Organisational Prof	file	
102-1	Name of organisation	Singapore Technologies Engineering Ltd
102-2	Activities, brands, products & services	Annual Report 2020 pages 0, 38-61
		https://www.stengg.com/
102-3	Location of headquarters	ST Engineering is headquartered in Singapore.
		Annual Report 2020 page 23
102-4	Location of operations	Annual Report 2020 page 2
102-5	Ownership & legal form	Annual Report 2020 page 158
102-6	Markets served	Annual Report 2020 page 2, 163-165
102-7	Scale of the organisation	Annual Report 2020 pages 2-3, 62-63, 70-71, 94-95, 302-303
102-8	Information on employees and other workers	Annual Report 2020 page 94-95
102-9	Supply chain	Annual Report 2020 page 89
102-10	Significant changes to the organisation and its supply chain	There were no significant changes to ST Engineering nor its supply chain in 2020; From 1 January 2021, ST Engineering will be reorganised as Commercial and Defence & Public Security clusters, replacing the previous sector-structure of Aerospace, Electronics, Land Systems and Marine.
102-11	Precautionary Principle or approach	Meeting legal and regulatory requirements is core to our global operations, and embedded into our Code of Business Conduct and Ethics. Beyond full compliance to legal and regulatory requirements, we align our management systems to international standards such as ISO, OHSAS and GRI. Accordingly, our processes adopt a precautionary approach.
102-12	External initiatives	We align our management systems to international standards such as ISO and OHSAS (see Annual Report 2020 pages 78-79 and 86-87)
		We adopted the GRI Standards as our sustainability reporting framework and referenced the LBG Framework for reporting on our corporate community contributions.

GRI Standards	Disclosure	PAGE / RESPONSE		
102-13	Membership of associations	ST Engineering and/or its key subsidiaries are member of the following organisations:		
		 a. Association of Company Emergency Response Teams (Singapore) b. Association of Singapore Marine Industries (ASMI) c. Bedok Safety Group d. European Organisation for Civil Aviation Equipment (Eurocae) e. Singapore Business Federation (SBF) f. Singapore Cybersecurity Consortium g. Singapore Institute of Directors (SID) h. Singapore Institution of Safety Officers i. Singapore International Chamber of Commerce j. Singapore Manufacturing Federation k. Singapore National Employers Federation (SNEF) l. The Institute of Internal Auditors 		
Strategy				
102-14	Statement from senior decision maker	https://www.stengg.com/en/sustainability/group-pceo- message		
Ethics & Integrity				
102-16	Values, principles, standards, and norms of	https://www.stengg.com/en/about/vision-and-values/		
	behaviour	https://www.stengg.com/en/sustainability/ethical-business-regulatory-compliance		
		Annual Report 2020 pages 102-103		
Governance				
102-18	Governance structure	Annual Report 2020 pages 74-75, 104-124		
Stakeholder Engage	ement			
102-40	List of stakeholder groups	https://www.stengg.com/en/sustainability/our-approach		
		Annual Report 2020 page 76		
102-41	Collective bargaining agreements	About 28% of employees in our Singapore operations are covered under collective bargaining agreements.		
102-42	Identifying & selecting stakeholders	https://www.stengg.com/en/sustainability/our-approach		
102-43	Approach to stakeholder engagement	https://www.stengg.com/en/sustainability/our-approach		
102-44	Key topics and concerns raised	https://www.stengg.com/en/sustainability/our-approach		
Reporting Practice				
102-45	Entities included in the consolidated financial statements	Annual Report 2020 pages 255-271		
102-46	Defining report content & topic boundaries	Annual Report 2020 page 75-76		
		https://www.stengg.com/en/sustainability/our-approach		

GRI Standards	Disclosure	PAGE / RESPONSE
102-47	List of material topics	Annual Report 2020 page 75
102-48	Restatement of information	https://www.stengg.com/en/sustainability/our-approach Emission numbers of Singapore operations from the previous year were restated as data published at the time of the annual report had yet to be audited, but have since been verified.
102-49	Changes in reporting	Nil.
102-50	Reporting period	1 January to 31 December 2020
102-51	Date of most recent report	Annual Report 2019 issued in March 2020
102-52	Reporting cycle	Annual
102-53	Contact point for questions regarding the report	sustainability@stengg.com
102-54	Claims of reporting in accordance with the GRI Standards	Annual Report 2020 page 75 https://www.stengg.com/en/sustainability/sustainability-reports
102-55	GRI content index	https://www.stengg.com/en/sustainability/sustainability- reports
102-56	External assurance	Our GHG emissions data are verified externally under ISO 14064-1.

SPECIFIC STANDARD DISCLOSURES

GRI Standards	Disclosure	PAGE / RESPONSE			
ENVIRONMENTAL PROTECTION					
103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	https://www.stengg.com/en/sustainability/environmental- protection Annual Report 2020 pages 78-79			
Energy 2016					
302-1	Energy consumption within the organization	For Singapore operations:			
		Total fuel consumed from non-renewal sources in 2020 is about 223,000 GJ			
		Fuel types used included aviation jet fuel, motor gasoline, diesel, natural gas and acetylene.			
		The total electricity consumed in 2020 is about 408,000 GJ			
		We do not make use of heating, cooling and steam to generate energy.			
		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.			
		The source of conversion factors, methodologies, calculation tools used are extracted from the following approved sites by our external accredited auditor.			

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		

GRI Standards	D	isclosure	PAGE / RESPONSE
Global Warming I	Potential Values		org/sites/default/files/ghgp/Global-Warming-Potential- p%2016%202016%29_1.pdf
302-3	Energy Intensity		For Singapore operations, the energy intensity ratio for 2020 is about 143 GJ / S\$million
Water 2016			
303-5	Water consumption		Annual Report 2020 pages 80-81
Emissions 2016			
305-1	Direct (Scope 1) GHG	emissions	Annual Report 2020 pages 80-81
			The following gases are included in our computation for conversion to CO_2 equivalent terms – CO_2 , CH_4 , N_2O , PFC5, HFC5 and SF6.
			For Singapore operations:
			 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
			Refer to table "Source of Conversion Factors, Methodology, and Calculation Tools" on page 4 of the GRI Content Index
305-2	Energy indirect (Scope	e 2) GHG emissions	Annual Report 2020 pages 80-81
			 For Singapore operations: 2020 GHG emissions are calculated based on EMA's grid electricity emission factor published in 2019 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 Statstics.aspx
			Refer to table "Source of Conversion Factors, Methodology, and Calculation Tools" on page 4 of the GRI Content Index.

GRI Standards	Disclosure	PAGE / RESPONSE		
305-3	Other indirect (Scope 3) GHG emissions	Annual Report 2020 page 81		
		For Singapore operations:		
		 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 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 2020 page 81		
		The following gases are included in our computation for conversion to CO_2 equivalent terms – CO_2 , CH_4 , N_2O , PFC5, HFC5 and SF6.		
		Refer to table "Source of Conversion Factors, Methodology, and Calculation Tools" on page 4 of the GRI Content Index.		
	PRODUCTIVI	TY		
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 2020 pages 78-79		
103-3	Evaluation of the management approach			
Non-GRI	Value of realised productivity savings	Annual Report 2020 page 82		
Non-GRI	Value added per employment cost	Annual Report 2019 page 82		
	GREEN PRODUCTS 8	SERVICES		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/green-products-		
103-2	The management approach and its components	<u>services</u>		
103-3	Evaluation of the management approach	Annual Report 2020 pages 78-79		
Non-GRI	Highlights of green products and services	https://www.stengg.com/en/sustainability/green-products- services		
		Annual Report 2020 pages 84-85		
Environmental Co	ompliance (Products and Services) 2016			
307-1	Non-compliance with environmental laws and regulations	In 2020, there were no significant fines or incidents relating to non-compliance with environmental laws and regulation		

GRI Standards	Disclosure	PAGE / RESPONSE		
	ECONOMIC PERFO	RMANCE		
103-1 103-2 103-3 Economic Perform	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	https://www.stengg.com/en/sustainability/economic-performance Annual Report 2020 pages 4-9, 86-87		
		Annual Depart 2000 pages 20, 70, 00		
201-1	Direct economic value generated and distributed	Annual Report 2020 pages 68-70, 88		
	QUALITY PRODUCTS	& SERVICES		
103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	https://www.stengg.com/en/sustainability/quality-products- services Annual Report 2020 pages 86-87		
Customer Health	and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	Annual Report 2020 pages 90-91		
	PEOPLE EXCELI	LENCE		
103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	https://www.stengg.com/en/sustainability/people-excellence Annual Report 2020 pages 86-87, 92-94 For Singapore operations, there were 4 cases of grievances reported; all were resolved. 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-2018coc-final.pdf		
Employment 2016	5			
401-1	New employee hires and employee turnover	Annual Report 2020 page 95 The denominator used to calculate turnover rates is based on the average number of employees. This is calculated using a simple average of the number of employees at the beginning and end of the year. Both voluntary and non-voluntary turnover data are tracked. We report voluntary turnover as it is a more meaningful measure of our People Excellence efforts.		

PAGE / RESPONSE

GRI Standards		Disclosi	ure			PAGE /	KESPUNSE	
Turnover breakdown	for 2020 for 5	Singapore and N	orth America	operations:				
Breakdown by age	≤ 30	30+ - 40 d years old	40+ - 50	50+ - 60 years old	60+ - 62 years ol		> 67	
Turnover rate	years of		years old 9.5%	9.2%	9.0%	8.2%	years old 10.4%	
Rates are determined f turnover in the ≤ 30								gory, e.g., (numb
_abour/Managemen	t Relations	2016						
	Minimum not	tice periods rega	rding operatio	nal	There was action in 20	no stoppage of v	work arising fr	om any industria
Training and Educa	tion 2016							
404-1	Average hou	rs of training per	year per emp	loyee	Annual Re	port 2020 page 9	95	
Training hours break	down for 202	0 for Singapore a	and North Am	erica				
		Manager	Executiv	/e Non-e	executive			
By employee categor	ory	11.1 hours	18.0 hou	ırs 15.	5 hours			
	Incidents of discrimination and corrective actions taken			ctions	There was	no reported incide in 2020.	dence of discr	imination by
Freedom of Associa	ition and Co	llective Bargain	ing 2016					
	•	and suppliers in w	-		workers' riccollective to expected to which incluses association	t aware of operat ghts to exercise to pargaining are at to comply with out des respecting von and collective bor Code of Condu	freedom of as significant ris r Vendor Cod vorkers' rights pargaining.	sociation and k. Vendors are e of Conduct,
					https://www conduct-20	w.stengg.com/me 020.pdf	edia/1076233/	vendor-code-of-
		тот	AL WORKPL	ACE SAFET	Y & HEAL	тн		
103-1	Explanation	of the material to	pic and its Bo	undary		w.stengg.com/en	/sustainability	/total-workplace-
103-2	The manage	ne management approach and its components		nents	safety-health			
103-3	Evaluation of	f the managemer	nt approach		Annual Re	port 2020 pages	86-87, 96	

Disclosure

GRI Standards

GRI Standards	Disclosure	PAGE / RESPONSE		
Occupational Hea	lth and Safety 2016			
403-2	Types of injury and rates of injury, occupational	Annual Report 2020 page 97		
	diseases, lost days, and absenteeism, and number of work-related fatalities	We do not find it meaningful at present to record health an safety incidents by gender. Most injuries are incurred by male employees as majority of our employees are male due to the industrial sector that we are in.		
		System of rules applied in recording and reporting acciden statistics are based on Ministry of Manpower requirements in Singapore.		
	RESPONSIBLE PROC	CUREMENT		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/responsible-		
103-2	The management approach and its components	procurement		
103-3	Evaluation of the management approach	Annual Report 2020 pages 86-87, 89		
Procurement Prac	etices 2016			
204-1	Proportion of spending on local suppliers	Annual Report 2020 page 89		
		Local purchase refers to goods and services procured from Singapore-based suppliers for Singapore operations. In FY2019, the purchase from Singapore suppliers represented 62% 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 Environr	nental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	Annual Report 2020 page 89		
Supplier Social As	ssessment 2016			
414-1	New suppliers that were screened using social criteria	Annual Report 2020 page 89		
	CORPORATE COMMUNITY	CONTRIBUTIONS		
103-1	Explanation of the material topic and its Boundary	https://www.stengg.com/en/sustainability/corporate-		
103-2	The management approach and its components	community-contributions		
103-3	Evaluation of the management approach	Annual Report 2020 page 86-87		
Local Communitie	es 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Annual Report 2020 pages 98-101		

GRI Standards	Disclosure	PAGE / RESPONSE
	ETHICAL BUSINESS & REGULA	TORY COMPLIANCE
103-1 103-2 103-3	Explanation of the material topic and its Boundary The management approach and its components Evaluation of the management approach	https://www.stengg.com/en/sustainability/ethical-business-regulatory-compliance Annual Report 2020 page 102-124
Anti-corruption 20	016	
205-1	Operations assessed for risks related to corruption	The Group's operations are assessed for risks related to corruption as part of the Enterprise Risk Management framework. In addition, the Group's Risk and Assurance function and Internal Audit collaborate closely to consider potential corrupt practices in the planning and conduct of their reviews. The significant corruption risks identified relate primarily to using third-party vendors and intermediaries, corruption by employees, and gifts, hospitality, donations and sponsorships to business partners and public officials.
205-2	Communication and training about anti-corruption policies and procedures	Annual Report 2020 page 103
205-3	Confirmed incidents of corruption and actions taken	Nil in 2020
Socioeconomic C	compliance 2016	
419-1	Non-compliance with laws and regulations in the social and economic area	Nil in 2020