

Appendices



APPENDIX 1: GRI INDEX

GRI Standard	Disclosure	Page Reference
GENERAL DISCLOSURES		
GRI 2: General disclosures	The organisation and its reporting practices	
	2-1 Organisational details	1, 2
	2-2 Entities included in the organisation's sustainability reporting	1
	2-3 Reporting period, frequency, and contact point	1
	2-4 Restatements of information	1
	2-5 External assurance	1
	Activities and workers	
	2-6 Activities, value chain and other business relationships	2
	2-7 Employees	68, 76
	2-8 Workers who are not employees	Workers who are not employees: 3,776
	Governance	
	2-9 Governance structure and composition	22, 23
	2-10 Nomination and selection of the highest governance body	77, 78
	2-11 Chair of the highest governance body	22
	2-12 Role of the highest governance body in overseeing the management of impacts	22, 23
	2-13 Delegation of responsibility for managing impacts	22, 23
	2-14 Role of the highest governance body in sustainability reporting	22, 23
	2-15 Conflicts of interest	78
	2-16 Communication of critical concerns	78
	2-17 Collective knowledge of the highest governance body	78, 79
	2-18 Evaluation of the performance of the highest governance body	78
	2-19 Remuneration policies	77
	2-20 Process to determine remuneration	77, 78
	2-21 Annual total compensation ratio	68
	Strategy, policies, and practices	
	2-22 Statement on sustainable development strategy	4, 5, 6, 7, 15
	2-23 Policy commitments	17, 64, 80
	2-24 Embedding policy commitments	80
	2-25 Processes to remediate negative impacts	80
	2-26 Mechanisms for seeking advice and raising concerns	66, 78, 80
	2-27 Compliance with laws and regulations	80
	2-28 Membership associations	13
	Stakeholder engagement	
	2-29 Approach to stakeholder engagement	21
	2-30 Collective bargaining agreements	66

APPENDIX 1: GRI INDEX

GRI Standard	Disclosure		Page Reference
DISCLOSURES ON MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	16
	3-2	List of material topics	16
	3-3	Management of material topics	See respective material topics
MATERIAL TOPICS			
GRI 3: Material topics 2021	Emissions and Energy		
	3-3	Management of material topics	25
GRI 302: Energy (2016)	302-1	Energy consumption within the organisation	28
	302-2	Energy consumption outside of the organisation	28
	302-3	Energy intensity	28
	302-4	Reduction of energy consumption	28
	302-5	Reductions in requirements of products and services	Not applicable to SBS Transit
GRI 305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	27, 29
	305-2	Energy indirect (Scope 2) GHG emissions	27, 29
	305-3	Other indirect (Scope 3) GHG emissions	27, 29
	305-4	GHG emissions intensity	29
	305-5	Reduction of GHG emissions	27
GRI 3: Material topics 2021	Resource Efficiency		
	3-3	Management of material topics	30
GRI 303: Water and Effluents (2018)	303-1	Interactions with water as a shared resource	30
	303-3	Water withdrawal	31
	303-5	Water consumption	31
GRI 306: Waste (2020)	306-1	Waste generation and significant waste-related impacts	32
	306-2	Management of significant waste-related impacts	32, 33, 34
	306-3	Waste generated	34
	306-4	Waste diverted from disposal	34
	306-5	Waste directed to disposal	34

APPENDIX 1: GRI INDEX

GRI Standard	Disclosure		Page Reference
MATERIAL TOPICS			
	Safety and health		
GRI 3: Material Topics 2021	3-3	Management of material topics	46, 50
GRI 403: Occupational health and safety (2018)	403-1	Occupational health and safety management system	50
	403-2	Hazard identification, risk assessment, and incident investigation	50
	403-3	Occupational health services	50
	403-4	Worker participation, consultation and communication on occupational health and safety	50, 51, 52
	403-5	Worker training on occupational health and safety	50
	403-6	Promotion of worker health	63
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	50, 51
	403-8	Workers covered by an occupational health and safety management system	54 Number of employees covered under health and safety management system, internally audited system and externally audited system: 13,702 Number of workers who are not employees covered under health and safety management system, internally audited system and externally audited system: 3,776
	403-9	Work-related injuries	52, 53
	403-10	Work-related ill health	54
GRI 416: Customer health and safety (2016)	416-1	Assessment of the health and safety impacts of product and service categories	46, 47, 48, 49
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	49
	Employee care		
GRI 3: Material Topics 2021	3-3	Management of material topics	62, 64, 69
GRI 401: Employment (2016)	401-1	New employee hires and employee turnover	67
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	63
	401-3	Parental leave	75, 76
GRI 404: Training and education (2016)	404-1	Average hours of training per year per employee	71
	404-2	Programmes for upgrading employee skills and transition assistance programmes	69, 70, 71
	404-3	Percentage of employees receiving regular performance and career development reviews	69

APPENDIX 1: GRI INDEX

GRI Standard	Disclosure		Page Reference
MATERIAL TOPICS			
GRI 405: Diversity and equal opportunity (2016)	405-1	Diversity of governance bodies and employees	67
	405-2	Ratio of basic salary and remuneration of women to men	68
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	66
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	66
GRI 408: Child labour (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor	Not included given the context of having operations only in Singapore. SBS Transit has abided with all labour laws and regulations in Singapore and no cases of non-compliance.
GRI 409: Forced or compulsory labour (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not included given the context of having operations only in Singapore. SBS Transit has abided with all labour laws and regulations in Singapore and no cases of non-compliance.
GRI 413: Local communities (2016)	413-1	Operations with local community engagement, impact assessments, and development programmes	72, 73, 74, 75
	413-2	Operations with significant actual and potential negative impacts on local communities	Zero operations with significant actual and potential negative impacts on local communities

APPENDIX 1: GRI INDEX

GRI Standard	Disclosure		Page Reference
MATERIAL TOPICS			
GRI 3: Material Topics 2021	Business integrity and corporate governance		
	3-3	Management of material topics	77, 80, 82
GRI 205: Anti-corruption (2016)	205-1	Operations assessed for risks related to corruption	80
	205-2	Communication and training about anti-corruption policies and procedures	80
	205-3	Confirmed incidents of corruption and actions taken	80, 81
GRI 206: Anti-competitive behavior (2016)	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	80
GRI 3: Material Topics 2021	Cybersecurity and data privacy		
	3-3	Management of material topics	87
GRI 418: Customer privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	88
GRI 3: Material Topics 2021	Responsible supply chain and partnership		
	3-3	Management of material topics	83
GRI 308: Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	83
	308-2	Negative environmental impacts in the supply chain and actions taken	83
GRI 414: Supplier social assessment	414-1	New suppliers that were screened using social criteria	83
	414-2	Negative social impacts in the supply chain and actions taken	83

APPENDIX 2: SASB INDEX

ROAD TRANSPORTATION - SUSTAINABILITY ACCOUNTING STANDARD





Topic	Accounting Metric	SASB Code	Page Reference
Greenhouse gas emissions	Gross global Scope 1 emissions	TR-RO110a.1	27, 29
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TR-RO110a.2	26, 27
	(1) Total fuel consumed (2) Percentage natural gas (3) Percentage renewable	TR-RO110a.3	28
Air quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , and (3) particulate matter (PM ₁₀)	TR-RO-120a.1	NA
Driving working conditions	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	TR-RO320a.1	53
	(1) Voluntary and (2) involuntary turnover rate for all employees	TR-RO320a.2	68
	Description of approach to managing short term and long-term driver health risks	TR-RO320a.3	50, 51, 52
Accident and safety management	Number of road accidents and incidents	TR-RO540a.1	54
	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance	TR-RO540a.2	BASIC system is specific to the US and is not applicable to SBS Transit. However, SBS Transit has established other Safety Management Systems as detailed in the Safety and Health section of the report
	(1) Number and (2) aggregate volume of spills and releases to the environment	TR-RO540a.3	7 occurrences, 0.07m ³
Activity metric	Revenue ton miles (RTM)	TR-RO-000.A	NA – SBS Transit does not transport goods and hence this metric is not relevant
	Load factor	TR-RO-000.B	NA – SBS Transit does not transport goods and hence this metric is not relevant
	Number of employees, number of truck drivers	TR-RO-000.C	67, 75

APPENDIX 2: SASB INDEX







RAIL TRANSPORTATION - SUSTAINABILITY ACCOUNTING STANDARD

Topic	Accounting Metric	SASB Code	Page Reference
Greenhouse gas emissions	Gross global Scope 1 emissions	TR-RA110a.1	27, 29
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	TR-RA110a.2	26, 27
	(1) Total fuel consumed (2) Percentage natural gas (3) Percentage renewable	TR-RA110a.3	28
Air quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , and (3) particulate matter (PM ₁₀)	TR-RA-120a.1	NA
Employee health and safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	TR-RA-320a.1	53
Competitive behaviour	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TR-RA-520a.1	80
Activity and safety management	Number of accidents and incidents	TR-RA-540a.1	54
	Number of (1) accident releases and (2) non-accident releases (NARs)	TR-RA-540a.2	Zero accidents and non-accident releases
	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	TR-RA-540a.3	The FRA Recommended Violation Defects is specific to the US and is not applicable to SBS Transit. However, we have reported our accident and safety management metrics and systems as detailed in our Safety and Health section of the report
	Frequency of internal railway integrity inspections	TR-RA-540a.4	0.71
Activity Metric	Number of carloads transported	TR-RA-000.A	NA – SBS Transit does not transport goods and hence this metric is not relevant
	Number of intermodal units transported	TR-RA-000.B	NA – SBS Transit does not transport goods and hence this metric is not relevant




APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

Pillar	Key Focus Areas	Material Topics	SDG Targets
Driving Singapore's low-carbon ambition through environmental stewardship	Emissions and Energy  	Emissions and energy	SDG Target 7.1 – By 2030, ensure universal access to affordable, reliable, and modern energy services SDG Target 13.1 – Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries SDG Target 13.3 – Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	Resource Efficiency 	Water Waste management and circularity	SDG Target 12.7 – Promote public procurement practices that are sustainable, in accordance with national policies and priorities
	Sustainability Transition 	Sustainability transition	SDG Target 12.8 – By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

Pillar	Key Focus Areas	Material Topics	SDG Targets
Reinforcing our social responsibility to our customers, employees, and communities	Safety and Health 	Customer safety and health Employee and contractor safety and health	SDG Target 3.6 – By 2020, halve the number of global deaths and injuries from road traffic accidents
	Customer Experience 	Service quality Accessibility and inclusion	SDG Target 11.2 – By 2030, provide access to safe, affordable, accessible, and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons
	Employee Care   	Well-being and work life harmony Diversity, equal opportunity, human rights, and fair labour Employee training, upskilling and development	SDG Target 4.4 – By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship SDG Target 5.5 – Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic, and public life SDG Target 8.5 – By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value SDG Target 8.7 – Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms. SDG Target 8.8 – Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.
	Social Economic Contribution 	Social economic contribution	SDG Target 11.2 – By 2030, provide access to safe, affordable, accessible, and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

Pillar	Key Focus Areas	Material Topics	SDG Targets
Ensuring ethical business and strong governance practices	Business Integrity and Corporate Governance	Regulatory and compliance, anti-bribery and anti-corruption Risk management and transparency	SDG Target 9.1 – Develop quality, reliable, sustainable, and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all SDG Target 16.5 – Substantially reduce corruption and bribery in all their forms
	 		
	Responsible Supply Chain and Partnership	Responsible supply chain and partnership	SDG Target 12.7 – Promote public procurement practices that are sustainable, in accordance with national policies and priorities
			
	R&D, Technology and Innovation	R&D, technology and innovation	
	Cybersecurity, Data Governance and Privacy	Cybersecurity, data governance and privacy	
	Asset Protection and Security	Asset protection and security	

APPENDIX 4:

STAKEHOLDER ENGAGEMENT

Stakeholder	Forms of Engagement	Stakeholder priorities	Our response to priorities
Authorities	<ul style="list-style-type: none"> Quarterly Sustainability Engagement meeting, and regulatory meetings with LTA Regular meetings with Ministry of Transport (MoT), Public Transport Council (PTC), Ministry of Manpower (MoM) and the National Environment Agency (NEA) 	<ul style="list-style-type: none"> Operation key performance indicators Safety and security Accessibility Carbon emissions reductions 	<ul style="list-style-type: none"> Review operation, safety, and security performances Provide constructive feedback when Regulator reviews existing and implements new policies Set ambitious targets to reduce consumption by identifying and implementing initiatives to reduce carbon emissions
Customers	<ul style="list-style-type: none"> Information counters at bus interchanges and MRT stations Regular updates on SBS Transit website, and Social Media platforms QR code and hotline for queries and concerns Annual customer satisfaction surveys Press releases on company related news 	<ul style="list-style-type: none"> Reliability Bus Captain Service Security Overall service experience 	<ul style="list-style-type: none"> Operate services well according to planned schedules and good schedule adherence Adhere to robust safety standards and stringent checks across all operations Conduct up-to-date training to all Bus Captains and Customer Service Officers to ensure the highest standards of safety, security and service are delivered
Employees	<ul style="list-style-type: none"> Monthly sustainability engagement campaigns Feedback channels via email, WhatsApp chat groups and face-to-face meetings to address concerns feedback and suggestions on environmental and social related issues Regular visits by Management to the ground units 	<ul style="list-style-type: none"> Training and skills development Appraisal and remuneration Health and well-being at work Motivation and moral 	<ul style="list-style-type: none"> Organise regular training courses and sustainability engagements to educate employees Benchmark our employees' salaries to the market on an annual basis to ensure they are paid competitively Organise annual health screenings and coaching to promote healthy lifestyle among our employees Organise regular webinars and provide online resources to support the mental well-being of our employees Provide appropriate uniforms and personal protection equipment to enhance workplace safety Practise good management by walking the ground

APPENDIX 4: STAKEHOLDER ENGAGEMENT

Stakeholder	Forms of Engagement	Stakeholder priorities	Our response to priorities
Shareholders	<ul style="list-style-type: none"> Annual General Meeting SGX announcements Press releases 	<ul style="list-style-type: none"> Active and adequate risk management Timely and accurate updates 	<ul style="list-style-type: none"> Committed to disseminate accurate and pertinent information to the market in a timely manner as part of good corporate governance
Partner/Suppliers	<ul style="list-style-type: none"> Work closely with our Partners and Suppliers to ensure the smooth delivery of our services Communicate our expectations on ESG matters 	<ul style="list-style-type: none"> Fair opportunity Collaborative relationship Timely and fair payment 	<ul style="list-style-type: none"> Ensure fair opportunity and responsible practices, as well as strict adherence to our Supplier Code of Conduct Use of procurement software, to work closely with suppliers to improve processes and ensure compliance on ESG matters. Implementation of ESG assessment with 10% weightage
Union	<ul style="list-style-type: none"> Regular meetings with key Union leaders Regular engagement lunches between ground managers and Union leaders Monthly productivity meeting Annual Management and Union retreat 	<ul style="list-style-type: none"> Job matching Remuneration Grievance handling Rewards and compensations Prepare workforce for the future Improve Operation, Safety and Security key performance indicators 	<ul style="list-style-type: none"> Work closely with Union to achieve win-win outcomes for all Collaborate with the Union to work with employees to improve Operation, Safety and Security key performance indicators
Communities	<ul style="list-style-type: none"> School CARES engagement Community outreach programmes Media updates Train Station/Bus Interchange adoption programme 	<ul style="list-style-type: none"> Latest technologies Operation insights Maintenance insights 	<ul style="list-style-type: none"> Drive CSR through employee volunteerism and corporate fundraising Conduct depot tours with schools and communities Enhance public engagement through collaborations with social enterprises, schools, and communities