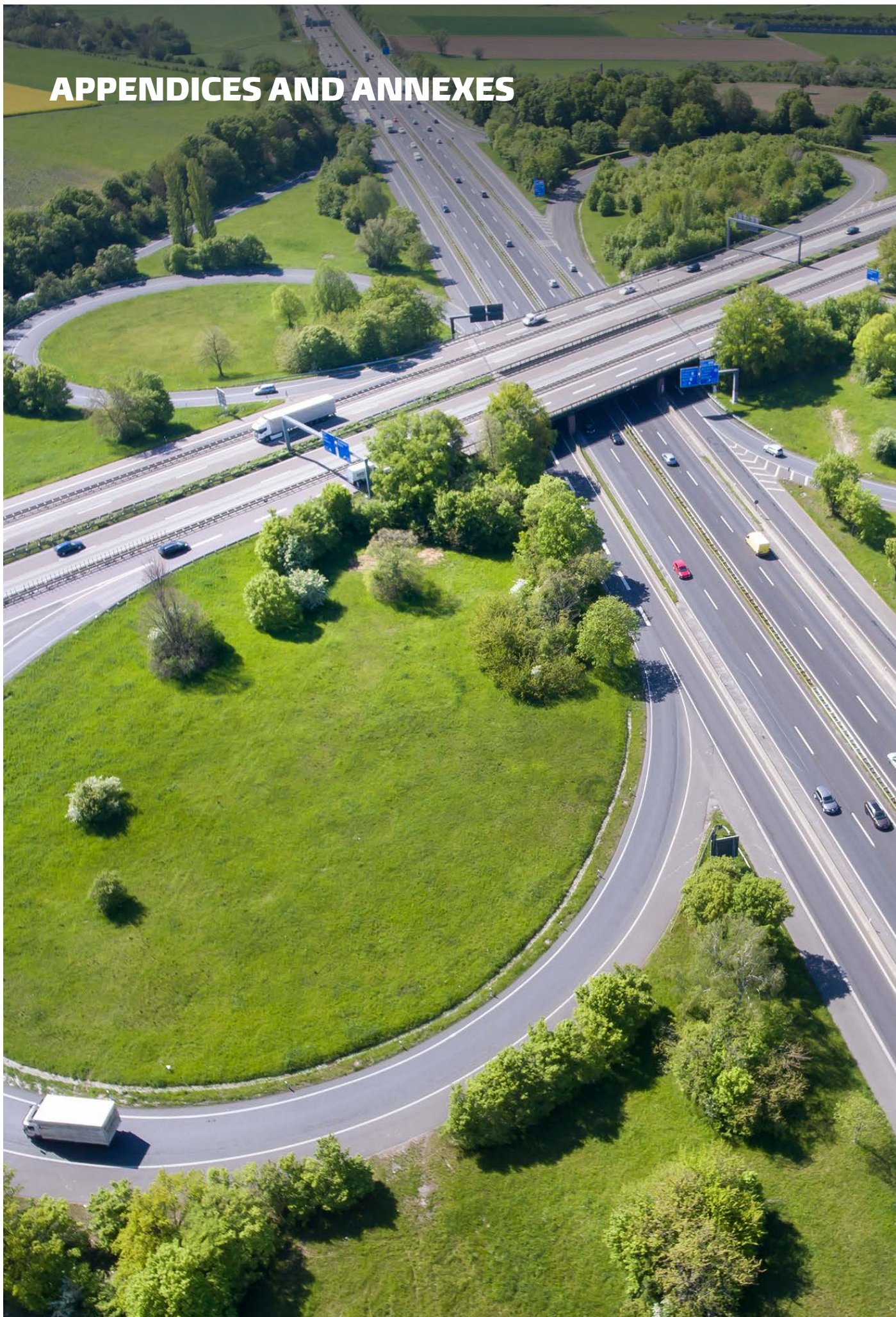


APPENDICES AND ANNEXES



APPENDIX 1: GRI INDEX

GENERAL DISCLOSURES

GRI Standard	Disclosure	Page Number or Reference
GRI 101: Foundation 2016		SBS Transit Sustainability Report 2021
Organisational Profile		
102-1	Name of the organisation	About this Report
102-2	Activities, brands, products & services	2
102-3	Location of headquarters	Singapore
102-4	Location of operations	Singapore
102-5	Ownership and legal form	About this Report
102-7	Scale of the organisation	Annual report Pg 10-11, 22
102-8	Information on employees and other workers	62
102-9	Supply chain	68
102-10	Significant changes to the organisation and its supply chain	No significant changes
102-11	Precautionary Principle or approach	21
102-12	External initiatives	59-61
102-13	Membership of associations	57
Strategy		
102-14	Statement from senior decision maker	4-6
Ethics and Integrity		
102-16	Values, principles, standards, and norms of behaviour	3
Governance		
102-18	Governance structure	21
102-19	Delegating authority	21
102-20	Executive-level responsibility for economic, environmental, and social topics	21
102-26	Role of highest governance body in setting purpose, values and strategy	13
Stakeholder Engagement		
102-40	List of stakeholder groups	16-17
102-41	Collective bargaining agreements	58
102-42	Identifying and selecting stakeholders	16-17
102-43	Approach to stakeholder engagement	16-17
102-44	Key topics and concerns raised	16-17
Reporting Practice		
102-45	Entities included in the consolidated financial statements	Annual report, Pg 10-11, 22
102-46	Defining report content and topic boundaries	About this report
102-47	List of material topics	15
102-48	Restatements of information	No restatement of information
102-49	Changes in reporting	No changes in reporting
102-50	Reporting period	About this Report
102-51	Date of most recent report	About this Report
102-52	Reporting cycle	About this Report
102-53	Contact point for questions regarding the report	About this Report
102-54	Claims of reporting in accordance with the GRI standards	About this Report
102-55	GRI content index	72-74
102-56	External assurance	About this Report

APPENDIX 1: GRI INDEX

MATERIAL TOPICS			Page Number or Reference
GRI Standard			
	Emission & Energy		
Energy	103*	Management approach	24
	302-1	Energy consumption within the organisation	28
	302-3	Energy intensity	28
Emission	103*	Management approach	24
	305-1	Direct GHG emissions (Scope 1)	28
	305-2	Energy indirect GHG emissions (Scope 2)	28
	305-4	GHG emissions intensity	28
	Resource Efficiency		
Water	103*	Management approach	29
	303-3	Water withdrawal	30
Waste	103*	Management approach	30
	306-2	Waste by type and disposal method	32
	Sustainability Transition		
	103*	Management approach	33
	Customer Experience		
	103*	Management approach	35
	Safety & Health		
	103*	Management approach	43
	403-1	Occupational Health and Safety Management system	51
	403-2	Hazard identification, risk assessment & incident investigation	51
	403-5	Worker training on Occupational Health and Safety	44, 47-51
	403-6	Promotion of worker health	49
	403-9	Work-related injuries	51
	Employee Care		
Wellbeing and work life balance	103*	Management approach	52
	401-1	New employee hired and employee turnover	62
Employee training, upskilling and development	103*	Management approach	53
	404-1	Average hours of training per year per employee	62
	404-3	Percentage of employees receiving regular performance and career development reviews	57
Diversity, equal opportunity, human rights and fair labour	103*	Management approach	57
	405-1	Diversity of governing bodies	62, 66
	406-1	Non-discrimination policies	57-58
	407-1	Freedom of association and collective bargaining	Annex A & B
	408-1	Child labour	Annex A & B
	409-1	Forced or compulsory labour	Annex A & B

* Comprises GRI 103-1, GRI 103-2 and GRI 103-3 (explanation of the material topic and its boundaries, components, and evaluation of the management approach)

APPENDIX 1: GRI INDEX

MATERIAL TOPICS		
GRI Standard		Page Number or Reference
	Social Economic Contribution	
103*	Management approach	58
413-1	Operations with local community engagement, impact assessments, and development programmes	59-61
	Cybersecurity, Data Governance & Privacy	
103*	Management approach	64-65
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	20
	Asset Protection & Safety	
103*	Management approach	65
	Ethical Business and Operational Integrity	
Corporate governance	103*	Management approach
	405-1	Diversity of governing bodies
Regulatory & compliance, anti-corruption & anti-bribery	103*	Management approach
	205-2	Communication and training about anti-corruption policies and procedures
	205-3	Confirmed incidents of corruption and actions taken
	307-1	Non-compliance with environmental laws and regulations
	419-1	Non-compliance with laws and regulations in the social and economic area
Responsible supply chain & partnerships	103*	Management approach
	308-2	Negative environmental impacts in the supply chain and actions taken
	414-2	Negative social impacts in the supply chain and actions taken
R&D Technology Innovation	103*	Management approach

* Comprises GRI 103-1, GRI 103-2 and GRI 103-3 (explanation of the material topic and its boundaries, components, and evaluation of the management approach)

APPENDIX 2: SASB INDEX






This is the first year we are reporting on SASB requirements

Road Transportation - Sustainability Accounting Standard








TOPIC	ACCOUNTING METRIC	SASB CODE	PAGE REFERENCE	PERFORMANCE
Greenhouse Gas Emissions	Gross global Scope 1 emissions	TR-RO-110a.1	28	357,643 tonnes
	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-RO-110a.2	33	Please see our section on Emissions & Energy
	(1) Total fuel consumed, (2) percentage natural gas, (3) percentage renewable	TR-RO-110a.3	28	(1) 133,548,909 litres (2) N/A - Natural gas (3) N/A - Renewable
Driver Working Conditions	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	TR-RO-320a.1	51	(1) Bus: 1.83 Rail: 0.71 (2) Zero, no workplace fatalities were recorded for 2021
	(1) Voluntary and (2) involuntary turnover rate for all employees	TR-RO-320a.2	62	(1) 11.8% (2) 3.5% Based on total employee count 10,086
	Description of approach to managing short term and long-term driver health risks	TR-RO-320a.3	49-51	Please see our section on Safety & Healthy
Accident & Safety Management	Number of road accidents and incidents	TR-RO-540a.1	48	Total 278
	(1) Number and (2) aggregate volume of spills and releases to the environment	TR-RO-540a.3	-	NA, SBST does not engage in hazardous waste transportation.

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS





Each core pillar houses key focus areas, which are cemented by targets, commitments, and initiatives, aligned to corresponding and applicable UN SDG targets.

PILLAR	KEY FOCUS AREA	MATERIAL TOPICS	SDG TARGETS
 <p>Driving environmental stewardship to enhance sustainability in Singapore</p>	<p>Emissions & Energy</p> <p>Sustainability Transition</p>   	<ul style="list-style-type: none"> Emissions & Energy Sustainability Transition 	<p>SDG Target 7.1 - By 2030, ensure universal access to affordable, reliable and modern energy services</p> <p>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</p> <p>SDG Target 13.1 - Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries</p> <p>SDG Target 13.3 - Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning</p>
	<p>Resource Efficiency</p> 	<ul style="list-style-type: none"> Water Waste management and circularity 	<p>SDG Target 12.5 - By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse</p>

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

PILLAR	KEY FOCUS AREA	MATERIAL TOPICS	SDG TARGETS
 <p>Reinforcing our social responsibility to our customers, employees and communities</p>	<p>Safety & Health</p> 	<ul style="list-style-type: none"> • Customer safety & health • Employee and contractor safety & health 	<p>SDG Target 3.6 - By 2020, halve the number of global deaths and injuries from road traffic accidents</p>
	<p>Customer Experience</p> 	<ul style="list-style-type: none"> • Quality of service • Customer care and relationship • Customer inclusiveness and accessibility 	<p>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</p>
	<p>Employee Care</p>   	<ul style="list-style-type: none"> • Employee training, upskilling and development • Wellbeing and work life balance • Diversity, equal opportunity, human rights, and fair labour 	<p>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</p> <p>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</p> <p>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</p> <p>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.</p> <p>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.</p>
	<p>Social Economic Contribution</p> 	<ul style="list-style-type: none"> • Social Economic Contribution 	<p>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</p>

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

PILLAR	KEY FOCUS AREA	MATERIAL TOPICS	SDG TARGETS
 <p>Ensuring ethical business and strong governance practices</p>	Cybersecurity, Data Governance & Privacy	Cybersecurity, Data Governance & Privacy	–
	Asset Protection & safety	Asset Protection & safety	–
	Business Integrity & Growth   	<ul style="list-style-type: none"> • Corporate governance • Regulatory & compliance, anti-corruption & anti-bribery • Risk management & transparency • Responsible supply chain & partnerships • R&D Technology Innovation 	<p>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</p> <p>SDG Target 12.7 - Promote public procurement practices that are sustainable, in accordance with national policies and priorities</p> <p>SDG Target 16.5 - Substantially reduce corruption and bribery in all their forms</p>

ANNEX A: SUPPLIER CODE OF CONDUCT

ComfortDelGro Corporation Limited is committed to the highest standards of ethical conduct, social and environmental responsibility and commitment to sustainability.

ComfortDelGro and its subsidiaries worldwide (hereinafter collectively referred to as "ComfortDelGro") procures a wide range of goods or services from various businesses, companies, corporations, persons and entities, including their employees, agents and representatives (hereinafter collectively referred to as "Suppliers").

ComfortDelGro requires and expects its Suppliers to operate in accordance with the principles in this Supplier Code of Conduct ("Code") and in full compliance with all applicable laws and regulations. Suppliers are required to adhere to all applicable laws (including but not limited to antitrust, anti-competition, anti-corruption and anti-fraud policies), maintain high ethical standards, have clear health and safety policies, strict environmental policies, and adopt fair employment practices.

It is the responsibility of Suppliers to ensure their employees and representatives understand, comply and act consistently with this Code. Failure to adhere to this Code may result in disqualification from consideration for business, and/or future business, with ComfortDelGro.

1. COMPLIANCE WITH LAWS AND REGULATIONS

- 1.1. Abidance with the Law Suppliers' business operations, as well as all goods and services supplied to ComfortDelGro, must fully comply with the laws and regulations of the countries where Suppliers' operations are based as well as where goods and services are provided to ComfortDelGro.
- 1.2. Use of Fair Business Practices Suppliers must practise fair competition in accordance with local antitrust and competition laws. Activities that restrict competition must be avoided. Commercial decisions, including prices, terms of sale, division of markets and allocation of customers, must be made independent of understandings or agreements with competitors.

2. ETHICS AND CONFLICT OF INTEREST

- 2.1. Anti-Corruption Stance Suppliers must conduct their business with integrity, transparency and honesty. ComfortDelGro does not condone any corrupt practices such as bribery, extortion or embezzlement in all business interactions. Suppliers are prohibited from offering, paying, soliciting or receiving (whether directly or otherwise) any form of bribe as inducement or reward for any business transaction with or involving ComfortDelGro. The term "bribe" broadly includes any illicit advantage such as (but is not limited to) cash, cash equivalents, property, loans, commissions, services, benefits in kind or other advantages.
- 2.2. Anti-Fraud Stance In the same vein, ComfortDelGro does not condone any fraudulent practices such as intentional deception, misappropriation of resources or manipulation of data. Suppliers are prohibited from altering or falsifying records, failing to account for monies received or knowingly providing false information for any business transaction with or involving ComfortDelGro.

- 2.3. Gifts and Entertainment ComfortDelGro is committed to conducting all business without undue influence. The requires it to exercise good judgment and practise moderation in receiving business gifts and entertainment. Suppliers must not offer or give gifts or hospitality (including kickbacks, favours, cash, gratuity, entertainment or anything of value) to any ComfortDelGro employee that is intended as, or may be viewed as an attempt to improperly influence business decisions. Employees will respectfully decline entertainment, gifts or other benefits that could in any way be construed as, or give the appearance of, attempting to influence business decisions in favour of any person or organisation with whom ComfortDelGro may have business dealings.
- 2.4. Conflicts of Interest Suppliers should avoid any conflicts of interest that may adversely influence their business relationship with ComfortDelGro. Suppliers must disclose all actual, potential or perceived conflicts of interest situations and/or relationships promptly to ComfortDelGro.

3. HUMAN AND LABOUR RIGHTS

- 3.1. Human Rights ComfortDelGro believes that it is our responsibility to respect the human rights of the people in all the locations that we operate in. ComfortDelGro's Human Rights Commitment is guided by the Universal Declaration of Human Rights, the United Nation's Global Compact's Principles on Human Rights and the International Labour Organisation (ILO) Conventions on Labour Standards in aspects of our employment practices as well as Workplace Health and Safety. To learn more on ComfortDelGro's Human Rights Policy, please visit <https://www.comfortdelgro.com/sustainability>. Suppliers shall uphold and comply with the highest international standards on human and labour rights protection.
- 3.2. Anti-Harassment and Abuse Suppliers shall ensure that all of their employees are humanely treated with respect and dignity. All forms of harassment and abuse, including but not limited to physical violence, sexual exploitations or abuse, verbal intimidation, psychological harassment, coercion and corporal punishments are not tolerated.
- 3.3. Non-Discriminatory Employment Suppliers shall apply fair and ethical standards in their employment practices. This includes non-discrimination in employment, recruitment, advertisements for employment, compensation, termination, upgrading, promotions, and other conditions of employment against any employee or job applicant on the bases of race, ethnicity, gender, national origin, age, religion, marital status, disability, sexual orientation or gender identity.
- 3.4. Ethical Employment Suppliers must comply with all national laws on wages and working hours as well as local standards regarding child labour and minimum age.
- 3.5. Freedom of Association and Collective Bargaining Suppliers shall recognise and respect its employees' freedom of association, collective bargaining and rights to representation through the appointed trade union.

ANNEX A: SUPPLIER CODE OF CONDUCT

4. WORKPLACE HEALTH, SAFETY AND QUALITY

- 4.1. Healthy and Safe Working Environment Suppliers must have in place health and safety protection policies and management systems to provide a secure working environment. They must be designed to promote the general health of employees and reduce work-related injury and illness. For example, protective equipment and tools must be provided and replaced/maintained regularly.
- 4.2. Safety The safety of all goods and services supplied must be ensured through appropriate policies, implementation and monitoring.
- 4.3. Quality Suppliers' policies and management systems must be developed to ensure that the quality of all goods and services are as specified in their contracts with ComfortDelGro.

5. CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENTAL SUSTAINABILITY

- 5.1. Corporate Social Responsibility ComfortDelGro is committed to building positive relationships with the communities in which we live and work by showing our support and care for the poor, the sick, the underprivileged and the aged. Suppliers are encouraged to support us and also seek similar opportunities in area of Corporate Social Responsibility.
- 5.2. Environmental Sustainability Suppliers must endeavour to minimise the impact of their operations on the environment, and are encouraged to adopt effective environmental management practices and standards. Local environmental laws and practices such as those pertaining to waste disposal (proper handling of toxic and hazardous waste, segregation where regulated, etc), air emissions and pollution must be complied with.

Suppliers are encouraged to identify, manage and reduce its greenhouse gas emissions from its operations. This includes adoption of eco-efficient practices, green technologies and transiting to cleaner energy.

6. USE OF INFORMATION

- 6.1. Insider Trading Suppliers must not trade in the securities of ComfortDelGro either directly or through an intermediary while in possession of inside information (i.e. confidential material, non-public information) relating to ComfortDelGro nor should they pass such information on to others.
- 6.2. Proprietary Information Any information used by Suppliers in their business relationship with ComfortDelGro that is either proprietary and/or not public must be protected against loss and infringement. Any disclosure or use of such information other than for the purposes of discharging its obligations to ComfortDelGro must first be authorised by ComfortDelGro.

- 6.3. Personal Data Supplier shall respect and comply with all applicable laws relating to the protection of personal data, have in place reasonable physical and electronic measures to ensure the security of personal data, and use any personal data disclosed by or collected on behalf of ComfortDelGro only for the purpose(s) for which the relevant personal data is disclosed or collected.

7. COMMUNICATION

- 7.1. Training and Communication Suppliers shall ensure adequate communication and compliance of this Code to their employees and supply chain. Where needed, suppliers shall ensure the right and adequate training is provided to employees in their supply chain.

8. RISK MANAGEMENT

- 8.1. Risk Management System Suppliers are expected to put in place a risk management procedure that would allow it to identify and mitigate operational and legal compliance risks in all obligations stated in this Code. Suppliers are also encouraged to conduct regular assessment of its facilities and operations, and to extend such checks to its supply chain. It is the supplier's responsibility and obligation to inform ComfortDelGro timely in light of any alleged or actual breach of this Code.
- 8.2. Due Diligence ComfortDelGro reserves the right to conduct due diligence check and audits on its suppliers for compliance with this Code. Suppliers may be requested to provide relevant policies and procedures, where necessary, access to employees and other personnel, as well as associated evidence to demonstrate adherence.

9. ETHICAL CONCERNS

If any Supplier has an actual or potential ethical concern related to the Code, they can make use of the ComfortDelGro Alert Line.

The ComfortDelGro Alert Line comprising the following personnel has been set up to facilitate the reporting of incidents and the handling of information or evidence on matters that will give rise to whistle blowing:

Group Chief Internal Audit Officer
DID: +65 6383 7010
Email to: gciao@comfortdelgro.com

and/or the respective Chairmen of Audit & Risk Committee (ARC)

- For ComfortDelGro, email to: ARC_Chairman@comfortdelgro.com
- For SBS Transit Ltd, email to: ARC_Chairman@sbstransit.com.sg
- For Vicom Ltd, email to: ARC_Chairman@vicom.com.sg

ANNEX B: HUMAN RIGHTS POLICY

ComfortDelGro Group's Human Rights Commitment is guided by the Universal Declaration of Human Rights and the United Nation's Global Compact's Principles on Human Rights in aspects of our employment practices as well as Workplace Health and Safety.

This policy highlights our responsibility and response in relation to protecting the rights of employees within the ComfortDelGro Group in all locations that we operate in.

1. PROHIBITION OF UNETHICAL LABOUR PRACTICES

ComfortDelGro Group does not engage in nor tolerate unethical labour practices such as child labour or forced labour. We strive to uphold and honor the relevant local, national and international laws and conventions where we operate and put in place measures to ensure no unethical labour practices exists within the Group.

2. FAIR EMPLOYMENT PRACTICES

We adhere to applicable employment related legislations and guidance in locations where we operate in. Specifically, in Singapore, we are committed to the Tripartite Guidelines for Fair Employment Practices released by the Tripartite Alliance for Fair and Progressive Employment Practices. The working hours of ComfortDelGro Group's shall comply with the applicable legislations where the employees are situated. In relation to our Sustainability Framework, ComfortDelGro Group strives to ensure:

- Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all our employees.

3. GROWING OUR PEOPLE

In ComfortDelGro Group, growing our Talent Base is one of our 3 key strategies for success. Our people must be prepared and equipped with the right mindset, skills and competencies for the next lap. We approach development with an inclusive approach. We want to develop leaders at all levels systematically with a view on continual learning and team collaboration. In relation to our Sustainability Framework, ComfortDelGro Group strives to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

In tandem with developing our talent base, ComfortDelGro Group is committed to providing a challenging environment with ample opportunities for growth so that our talent can realise their full potential.

4. DIVERSITY & INCLUSION

ComfortDelGro Group embraces diversity. We believe in creating an inclusive environment where our employees treat each other equally and with respect. We want to nurture a culture where diverse perspectives can help drive our Group forward and equal opportunities are given to all our staff.

The Group is committed to creating a culture of diversity, inclusion, and equal opportunity. We strive to provide a fair and supportive work environment for all our employees, regardless of their age, sex, marital status, sexual orientation, disability, race, colour, nationality, ethnic or national origin, religion, or affiliation to any political party or trade union. We aim to employ people who reflect the diverse nature of society and we value each of our employees' contributions, both individually, and as part of the Group.

Beyond just physical safety, ComfortDelGro Group also strives to ensure a safe psychological environment where our employees can work in; without fear of presenting their diverse views without repercussions and discrimination.

5. FREEDOM OF ASSOCIATION AND RIGHT TO COLLECTIVE BARGAINING

ComfortDelGro Group recognises and respects our employees' freedom of association and rights to representation through the appointed trade union.

We are committed to the concept of Tripartism and strives to build and maintain progressive relationships with the Trade Unions and their representatives.

6. FAIR AND SAFE WORKING CONDITIONS

As laid out in ComfortDelGro Group's Sustainability Framework, one of the key pillars of "Enhancing the Safety and Wellbeing of the Community and our People", Health and Safety of our customers and employees and the public is fundamental to our business. Our focus on safety is strongly reflected in the Group's policies, procedures and training. We take all safety incidents seriously and we continuously work towards achieving zero fatalities and injury rates that are below national averages in our locations of operation.