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GLOBAL REPORTING INITIATIVES (GRI) STANDARDS

Our sustainability disclosures have been prepared in accordance with the GRI Standards.

	Indicator	Location of the disclosures
GENERAL DISCLOSURES		
GRI 102: Organisational Profile		
102-1	Name of the organization	About MISC
102-2	Activities, brands, products, and services	What We Own/Operate
102-3	Location of headquarters	Contact Us
102-4	Location of operations	Where We Operate Solutions Contact Us
102-5	Ownership and legal form	MISC Group Structure
102-6	Markets served	Where We Operate What We Own/Operate Solutions
102-7	Scale of the organization	What We Own/Operate Financial Position
102-8	Information on employees and other workers	Performance Data - Employees
102-9	Supply chain	How We Move Energy
102-10	Significant changes to the organization and its supply chain	People (Management Committee) Our Corporate Governance Framework
102-11	Precautionary Principle or approach	Corporate Governance Overview Report
102-12	External initiatives	President/Group CEO's Review
102-13	Membership of associations	Anchoring Sustainability (List of Trade Association)
GRI 102: Strategy		
102-14	Statement from senior decision-maker	President / Group CEO Review Anchoring Sustainability
102-15	Key impacts, risks, and opportunities	Our Risk and Mitigation Strategies

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GRI 102: Ethics and Integrity		
102-16	Values, principles, standards, and norms of behavior	Corporate Governance Overview Report Our Vision Code of Conduct and Business Ethics
102-17	Mechanisms for advice and concerns about ethics	Corporate Governance Overview Report Operating Responsibly Whistleblowing Statement on Risk Management and Internal Control
GRI 102: Governance		
102-18	Governance structure	Our Corporate Governance Framework Anchoring Sustainability (Our Governance Structure) Corporate Governance Overview Report
102-19	Delegating authority	Our Corporate Governance Framework Corporate Governance Overview Report Anchoring Sustainability (Our Governance Structure)
102-20	Executive-level responsibility for economic, environmental, and social topics	Anchoring Sustainability (Our Governance Structure) Corporate Governance Overview Report
102-21	Consulting stakeholders on economic, environmental, and social topics	Anchoring Sustainability Investor Relations and Communication with Stakeholders
102-22	Composition of the highest governance body and its committees	Our Board at the Glance & Profile of the Board of Directors
102-23	Chair of the highest governance body	Profile of the Board of Directors Demarcation of Responsibilities at the Board Level
102-24	Nominating and selecting the highest governance body	Nomination and Remuneration Committee Report
102-25	Conflicts of interest	Corporate Governance Overview Report
102-26	Role of highest governance body in setting purpose, values, and strategy	Demarcation of Responsibilities at the Board Level Board Charter Anchoring Sustainability (Our Governance Structure)
102-27	Collective knowledge of highest governance body	Directors' Training and Development Compliance & Business Ethics
102-28	Evaluating the highest governance body's performance	Board performance evaluation – Board, Board Committees' and individual Directors' assessment

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GRI 102: Governance (continued)		
102-29	Identifying and managing economic, environmental, and social impacts	Board Charter Corporate Governance Overview Report Our Material Matters Anchoring Sustainability Investor Relations and Communication with Stakeholders
102-30	Effectiveness of risk management processes	Risk Management and Internal Control Framework Statement on Risk Management and Internal Control
102-31	Review of economic, environmental, and social topics	Our Material Matters Corporate Governance Overview Report Statement on Risk Management and Internal Control Our Risk & Mitigation Strategy
102-32	Highest governance body's role in sustainability reporting	Demarcation of Responsibilities at the Board Level Board Governance and Risk Committee Report
102-33	Communicating critical concerns	Chairman's Message President/Group CEO's Review
102-34	Nature and total number of critical concerns	Statement on Risk Management and Internal Control
102-35	Remuneration policies	Nomination and Remuneration Committee Report
102-36	Process for determining remuneration	Nomination and Remuneration Committee Report
102-37	Stakeholders' involvement in remuneration	Nomination and Remuneration Committee Report
102-38	Annual total compensation ratio	Nomination and Remuneration Committee Report Notes to the Financial Statement (Staff Cost) Notes to the Financial Statement (Directors' Remuneration)
102-39	Percentage increase in annual total compensation ratio	Nomination and Remuneration Committee Report Notes to the Financial Statement (Staff Cost) Notes to the Financial Statement (Directors' Remuneration)

GRI 102: Stakeholder Engagement		
102-40	List of stakeholder groups	Anchoring Sustainability (How We Engaged with our Stakeholders)
102-41	Collective bargaining agreements	People Development (Maintaining Sound Labour Relations)
102-42	Identifying and selecting stakeholders	Our Stakeholders
102-43	Approach to stakeholder engagement	Our Stakeholders

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GRI 102: Stakeholder Engagement (continued)		
102-44	Key topics and concerns raised	Our Stakeholders Anchoring Sustainability (How We Engaged with our Stakeholders)
GRI 102: Reporting Practice		
102-45	Entities included in the consolidated financial statements	MISC Group Structure
102-46	Defining report content and topic Boundaries	About This Report
102-47	List of material topics	Our Material Matters Anchoring Sustainability (How We Use Our Materiality Assessment)
102-48	Restatements of information	There were no restatement of information in our previous report.
102-49	Changes in reporting	There were no significant changes from previous reporting periods in the list of material topics and topic Boundaries.
102-50	Reporting period	About This Report (Reporting Scope and Boundary)
102-51	Date of most recent report	About This Report (Reporting Scope and Boundary)
102-52	Reporting cycle	About This Report (Reporting Scope and Boundary)
102-53	Contact point for questions regarding the report	About This Report (Contact Us)
102-54	Claims of reporting in accordance with the GRI Standards	About This Report (Reporting Framework) GRI Index
102-55	GRI content index	GRI Index
102-56	External assurance	About This Report (Assurance)
ECONOMIC		
GRI 201: Economic Performance		
201-1	Direct economic value generated and distributed	Statement of Value Added and Value Distributed Income Statement Statement of Financial Position
201-2	Financial implications and other risks and opportunities due to climate change	Our Risk and Mitigation Strategies
201-3	Defined benefit plan obligations and other retirement plans	Notes to the Financial Statement (Employee Benefit) Notes to the Financial Statement (Staff Cost)

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GRI 201: Economic Performance		
201-4	Financial assistance received from government	Operating Responsibly (Public Policy Positions/Political Donations)
GRI 202: Market Presence		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	People Development (Maintaining Sound Labour Relations)
202-2	Proportion of senior management hired from the local community	People Development (Diversity and Inclusion)
GRI 203: Indirect Economic Impacts		
203-1	Infrastructure investments and services supported	Strategic Community Investment
203-2	Significant indirect economic impacts	Strategic Community Investment
GRI 205: Anti-corruption		
205-1	Operations assessed for risks related to corruption	Statement on Risk Management and Internal Control
205-2	Communication and training about anti-corruption policies and procedures	Operating Responsibly
GRI 206: Anti-competitive Behavior		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Operating Responsibly MISC Code of Conduct and Business Ethics
ENVIRONMENT		
GRI 301: Materials		
301-1	Materials used by weight or volume	Performance Date - Environment
GRI 302: Energy		
302-1	Energy consumption within the organization	Operating Safely and Sustainably (Energy Efficiency) Performance Date - Environment

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GRI 302: Energy (continued)		
302-4	Reduction of energy consumption	<u>Operating Safely and Sustainably (Energy Efficiency)</u> <u>Performance Date - Environment</u>
302-5	Reductions in energy requirements of products and services	<u>Operating Safely and Sustainably (Energy Efficiency)</u> <u>Operating Safely and Sustainably (Water)</u>
GRI 303: Water and Effluents		
303-1	Importance of water as a shared sources	<u>Operating Safely and Sustainably (Water)</u>
303-2	Management of water discharged-related impacts	<u>Operating Safely and Sustainably (Water)</u>
303-3	Water withdrawal	<u>Operating Safely and Sustainably (Water)</u> <u>Performance Date - Environment</u>
303-4	Water discharge	<u>Operating Safely and Sustainably (Water)</u> <u>Performance Date - Environment</u>
303-5	Water withdrawal	<u>Operating Safely and Sustainably (Water)</u> <u>Performance Date - Environment</u>
GRI 304: Biodiversity		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<u>Operating Safely and Sustainable (Biodiversity)</u>
304-2	Significant impacts of activities, products, and services on biodiversity	<u>Operating Safely and Sustainable (Biodiversity)</u>
GRI 305: Emissions		
305-1	Direct (Scope 1) GHG emissions	<u>Operating Safely and Sustainably (Greenhouse Gas (GHG) Emissions)</u> <u>Performance Date - Environment</u>
305-2	Energy indirect (Scope 2) GHG emissions	<u>Operating Safely and Sustainably (Greenhouse Gas (GHG) Emissions)</u> <u>Performance Date - Environment</u>
305-3	Other indirect (Scope 3) GHG emissions	We do not track Scope 3 and planning to do so in future.
305-4	GHG emissions intensity	<u>Operating Safely and Sustainably (Greenhouse Gas (GHG) Emissions)</u> <u>Performance Date - Environment</u>

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GRI 305: Emissions (continued)		
305-5	Reduction of GHG emissions	<u>Operating Safely and Sustainably (Greenhouse Gas (GHG) Emissions)</u> <u>Performance Date - Environment</u>
305-6	Emissions of ozone-depleting substances (ODS)	<u>Operating Safely and Sustainably (Air Emissions)</u> <u>Performance Date - Environment</u>
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	<u>Operating Safely and Sustainably (Air Emissions)</u> <u>Performance Date - Environment</u>
GRI 306: Effluents and Waste		
306-1	Waste generation and significant waste-related impacts	<u>Operating Safely and Sustainably (Waste)</u> <u>Performance Date - Environment</u>
306-2	Management of significant waste-related impacts	<u>Operating Safely and Sustainably (Waste)</u>
306-3	Waste generated	<u>Operating Safely and Sustainably (Waste)</u> <u>Performance Date - Environment</u>
306-4	Waste diverted from disposal	<u>Operating Safely and Sustainably (Waste)</u> <u>Performance Date - Environment</u>
306-5	Waste directed to disposal	<u>Operating Safely and Sustainably (Waste)</u> <u>Performance Date - Environment</u>
GRI 307: Environmental Compliance		
307-1	Non-compliance with environmental laws and regulations	<u>Operating Safely and Sustainable (Biodiversity)</u>
GRI 308: Supplier Environmental Assessment		
308-1	New suppliers that were screened using environmental criteria	<u>Statement on Risk Management and Internal Control</u> <u>Operating Responsibly (Third Party Compliance Due Diligence Operational Guidelines)</u>
308-2	Negative environmental impacts in the supply chain and actions taken	<u>Statement on Risk Management and Internal Control</u> <u>Operating Responsibly (Third Party Compliance Due Diligence Operational Guidelines)</u>

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SOCIAL		
GRI 401: Employment		
401-1	New employee hires and employee turnover	People Development (Diversity and Inclusion) Performance Date - Employees
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Benefits
GRI 403: Occupational Health and Safety		
403-1	Occupational health and safety management system	Operating Safely and Sustainably (Health, Safety and Environment Management System)
403-2	Hazard identification, risk assessment, and incident investigation	Operating Safely and Sustainably (Safety Performance)
403-3	Occupational health services	Operating Safely and Sustainably
403-4	Worker participation, consultation, and communication on occupational health and safety	Operating Safely and Sustainably (Employee HSSE Participation, Consultation and Communication)
GRI 404: Training and Education		
404-1	Average hours of training per year per employee	People Development (Vice President's Remarks)
404-2	Programs for upgrading employee skills and transition assistance programs	People Development (Learning and Development Programmes)
404-3	Percentage of employees receiving regular performance and career development reviews	People Development (Learning and Development Programmes)
GRI 405: Diversity and Equal Opportunity		
405-1	Diversity of governance bodies and employees	Our Leaders (Our Board at a Glance) People Development (Diversity and Inclusion)
405-2	Ratio of basic salary and remuneration of women to men	People Development (Diversity and Inclusion)
GRI 409: Forced or Compulsory Labor		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Modern Slavery Policy

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GRI 410: Security Practices		
410-1	Security personnel trained in human rights policies or procedures	Modern Slavery Policy
GRI 412: Human Rights Assessment		
412-1	Operations that have been subject to human rights reviews or impact assessments	Operating Responsibly (Human Rights and Modern Slavery Policy and Statement) Modern Slavery Policy
412-2	Employee training on human rights policies or procedures	Operating Responsibly (Human Rights and Modern Slavery Policy and Statement) Modern Slavery Policy
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Operating Responsibly (Human Rights and Modern Slavery Policy and Statement) Modern Slavery Policy
GRI 413: Local Communities		
413-1	Operations with local community engagement, impact assessments, and development programs	Anchoring Sustainability (Strategic Community Investment)
413-2	Operations with significant actual and potential negative impacts on local communities	Anchoring Sustainability (Strategic Community Investment)
GRI 414: Supplier Social Assessment		
414-1	New suppliers that were screened using social criteria	Modern Slavery Policy Operating Responsibly (Third Party Compliance Due Diligence Operational Guidelines)
414-2	Negative social impacts in the supply chain and actions taken	Modern Slavery Policy
GRI 415: Public Policy		
415-1	Political contributions	Operating Responsibly (Public Policy Positions/Political Contributions)

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GRI 418: Customer Privacy		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2020, there were no major complaints about breaches of customer privacy
GRI 419: Socioeconomic Compliance		
419-1	Non-compliance with laws and regulations in the social and economic area	<u>Anchoring Sustainability (ESG Fines and Penalties)</u>