

SUSTAINABILITY REPORTING STANDARDS (GRI AND SASB)

SASB

MISC recognises the value of SASB's approach to create disclosures expectations based on the material issues for each sector. SASB Standards identify the subset of environmental, social and governance issues most relevance to financial performance. For the first time in 2021, MISC publishes an index to guide users to its disclosures according to the SASB Sustainability Accounting Standard for the transportation and maritime industry.

Topic	Accounting Metric	Unit	Data/Location of Disclosures
Greenhouse Gas Emissions	Gross global Scope 1 emissions	Metric tons (t) CO ₂ e	<ul style="list-style-type: none"> Our Environmental Milestones: How Far Have We Come Our Pathway Towards Decarbonisation Data Performance Metrics
	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	n/a	
	(1) Total energy consumed, (2) percentage heavy fuel oil, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	
	Average Energy Efficiency Design Index (EEDI) for new ships	Grams of CO ₂ per ton-nautical mile	
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , and (3) particulate matter (PM10)	Metric tons (t)	<ul style="list-style-type: none"> Our Environmental Milestones: How Far Have We Come Data Performance Metrics
Economic Impacts	Percentage of fleet implementing ballast water (1) exchange and (2) treatment	Percentage (%)	
	(1) Number and (2) aggregate volume of spills and releases to the environment	Number, Cubic meters (m ³)	
Employee Health & Safety	Lost time incident rate (LTIR)	Rate	<ul style="list-style-type: none"> Health and Safety, Our Utmost Priority Data Performance Metrics

Topic	Accounting Metric	Unit	Data/Location of Disclosures
Business Ethics	Number of calls at ports in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Number	16
	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Reporting currency	Data Performance Metrics
Accident & Safety	Number of marine casualties, percentage classified as very serious	Number, Percentage (%)	
	Number of Conditions of Class or Recommendations	Number	3
	Number of port state control 1. deficiencies 2. detentions	Number	26 0

Activity Metrics

Activity Metric	Unit	Location of Disclosures
Number of shipboard employees	Number	4,516
Total distance travelled by vessels	Nautical miles (nm)	5,365,388
Operating days	Days	33,885
Number of vessels in total shipping fleet	Number	98 (excluding workboats)
Number of vessel port calls	Number	3,806