

SUSTAINABILITY REPORTING STANDARDS & DISCLOSURES

Global Reporting Initiative (GRI) Index

Statement of Use	MISC has reported the information cited in this GRI content index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
GRI 2: General Disclosures 2021	Location of the Disclosures
GRI 2-1: Organisational details	About Us
GRI 2-2: Entities included in the organisation's sustainability reporting	About this Report (We have restated some of our data in Performance Data section)
GRI 2-3: Reporting period, frequency and contact point	
GRI 2-4: Restatement of information	
GRI 2-5: External assurance	
GRI 2-6: Activities, value chain, and other business relationships	About Us
GRI 2-7: Employees	Our People, Our Strength
GRI 2-8: Workers who are not employees	
GRI 2-9: Governance structure and composition	Sustainability Governance
GRI 2-10: Nomination and selection of the highest governance body	
GRI 2-11: Chair of the highest governance body	
GRI 2-12: Role of the highest governance body in overseeing management of impacts	
GRI 2-13: Delegation of responsibility for managing impact	
GRI 2-14: Role of the highest governance body in sustainability reporting	About this Report
GRI 2-15: Conflicts of interest	Integrated Annual Report 2022 – Corporate Governance Overview Statement
GRI 2-16: Communication of critical concerns	
GRI 2-17: Collective knowledge of the highest governance body	
GRI 2-18: Evaluation of the performance of the highest governance body	
GRI 2-19: Remuneration policies	Integrated Annual Report 2022 – Nomination & Remuneration Committee Report
GRI 2-20: Process to determine remuneration	
GRI 2-21: Annual total compensation ratio	
GRI 2-22: Statement on sustainable development strategy	Leadership Statement
GRI 2-23: Policy commitments	<ul style="list-style-type: none"> About this Report Operating Responsibly
GRI 2-24: Embedding policy commitments	Operating Responsibly
GRI 2-25: Process to remediate negative impacts	Respecting Human Rights at Sea & Shore
GRI 2-26: Mechanism for seeking advice and raising concerns	Operating Responsibly
GRI 2-27: Compliance with laws and regulations	
GRI 2-28: Membership associations	<ul style="list-style-type: none"> Our Stakeholders' Universe Building Trusted Relationship
GRI 2-29: Approach to stakeholder engagement	<ul style="list-style-type: none"> Our People, Our Strength Performance Data
GRI 2-30: Collective bargaining agreements	

GRI 3: Material Topics 2021

GRI 3-1: Process to determine material topics

GRI 3-2: List of material topics

Prioritising What Matters Most

GRI 3-3: Management of material topics

GRI Content Index

Location of the Disclosures

GRI 201: Economic Performance 2016

Disclosure 201-1: Direct economic value generated and distributed

Disclosure 201-2: Financial implications and other risks and opportunities due to climate change

Economic Value Creation

Disclosure 201-3: Defined benefit plan obligations and other retirement plans

Our People, Our Strength

GRI 203: Indirect Economic Impacts 2016

Disclosure 203-1: Infrastructure investments and services supported

Disclosure 203-2: Significant indirect economic impacts

Economic Value Creation

GRI 205: Anti-corruption 2016

Disclosure 205-1: Operations assessed for risks related to corruption

Disclosure 205-2: Communication and training about anti-corruption policies and procedures

- Operating Responsibly
- Performance Data

Disclosure 205-3: Confirmed incidents of corruption and action taken

GRI 206: Anti-competitive Behaviour 2016

Disclosure 206-1: Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices

Operating Responsibly

GRI 207: Tax 2019

Disclosure 207-1: Approach to tax

Disclosure 207-2: Tax governance, control and risk management

Disclosure 207-3: Stakeholder engagement and management of concerns related to tax

Economic Value Creation

Disclosure 207-4: Country-by-country reporting

Performance Data – Financial

GRI 302: Energy 2016

Disclosure 302-1: Energy consumption within the organisation

Disclosure 302-2: Energy consumption outside of the organisation

Disclosure 302-3: Energy intensity

Disclosure 302-4: Reduction of energy consumption

Disclosure 302-5: Reduction in energy requirements of products and services

- Our Environmental Performance
- Performance Data

GRI 303: Water and Effluents 2018

Disclosure 303-1: Interactions with water as a shared resource

Disclosure 303-2: Management of water discharge-related impacts

Disclosure 303-3: Water withdrawal

Disclosure 303-4: Water discharge

Disclosure 303-5: Water consumption

- Our Environmental Performance
- Performance Data

SUSTAINABILITY REPORTING STANDARDS & DISCLOSURES

GRI Content Index	Location of the Disclosures
<p>GRI 304: Biodiversity 2016</p> <p>Disclosure 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas</p> <p>Disclosure 304-2: Significant impacts of activities, products and services on biodiversity</p> <p>Disclosure 304-3: Habitats protected or restored</p> <p>Disclosure 304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations</p>	<ul style="list-style-type: none"> • Conserving Marine Biodiversity • Performance Data
<p>GRI 305: Emissions 2016</p> <p>Disclosure 305-1: Direct (Scope 1) GHG emissions</p> <p>Disclosure 305-2: Energy indirect (Scope 2) GHG emission</p> <p>Disclosure 305-3: Other indirect (Scope 3) GHG emissions</p> <p>Disclosure 305-4: GHG emissions intensity</p> <p>Disclosure 305-5: Reduction of GHG emissions</p> <p>Disclosure 305-6: Emission of ozone – depleting substances (ODS)</p> <p>Disclosure 305-7: Nitrogen oxides (NO_x), sulfur oxides (SO_x), and other significant air emissions</p>	<ul style="list-style-type: none"> • Our Environmental Performance • Our Decarbonisation Pathway • Performance Data
<p>GRI 306: Waste 2020</p> <p>Disclosure 306-1: Waste generation and significant waste-related impacts</p> <p>Disclosure 306-2: Management of significant waste-related impacts</p> <p>Disclosure 306-3: Waste generated</p> <p>Disclosure 306-4: Waste diverted from disposal</p> <p>Disclosure 306-5: Waste directed to disposal</p>	<ul style="list-style-type: none"> • Our Environmental Performance • Performance Data
<p>GRI 308: Supplier Environmental Assessment 2016</p> <p>Disclosure 308-1: New suppliers that were screened using environmental criteria</p> <p>Disclosure 308-2: Negative environmental impacts in the supply chain and actions taken</p>	<p>Embracing a Sustainable Supply Chain</p>
<p>GRI 401: Employment 2016</p> <p>Disclosure 401-1: New employee hires and employee turnover</p> <p>Disclosure 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees</p> <p>Disclosure 401-3: Parental leave</p>	<ul style="list-style-type: none"> • Our People, Our Strength • Performance Data

GRI Content Index	Location of the Disclosures
GRI 403: Occupational Health and Safety 2018	
Disclosure 403-1 Occupational health and safety management system	
Disclosure 403-2 Hazard identification, risk assessment, and incident investigation	
Disclosure 403-3: Occupational health services	
Disclosure 403-4: Worker participation, consultation, and communication on occupational health and safety	
Disclosure 403-5: Worker training on occupational health and safety	<ul style="list-style-type: none"> • Operating Safely • Performance Data
Disclosure 403-6: Promotion of worker health	
Disclosure 403-7: Prevention and mitigation of occupational health and safety impact directly linked by business relationships	
Disclosure 403-8: Workers covered by an occupational health and safety management system	
Disclosure 403-9: Work-related injuries	
Disclosure 403-10: Work-related ill health	
GRI 404: Training and Education 2016	
Disclosure 404-1: Average hours of training per year per employee	
Disclosure 404-2: Programmes for upgrading employee skills and transition assistance programmes	<ul style="list-style-type: none"> • Our People, Our Strength • Performance Data
Disclosure 404-3: Percentage of employees receiving regular performance and career development reviews	
GRI 405: Diversity and Equal Opportunity 2016	
Disclosure 405-1: Diversity of governance bodies and employees	Performance Data
Disclosure 405-2: Ratio of basic salary and remuneration of women to men	
GRI 406: Non-discrimination 2016	
Disclosure 406-1: Incidents of discrimination and corrective actions taken	Respecting Human Rights at Sea & Shore
GRI 407: Freedom of Association and Collective Bargaining 2016	
Disclosure 407-1: Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<ul style="list-style-type: none"> • Our People, Our Strength • Performance Data
GRI 408: Child Labour 2016	
Disclosure 408-1: Operations and suppliers at significant risk for incidents of child labour	Respecting Human Rights at Sea & Shore
GRI 409: Forced or Compulsory Labour 2016	
Disclosure 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labour	Respecting Human Rights at Sea & Shore

SUSTAINABILITY REPORTING STANDARDS & DISCLOSURES

GRI Content Index	Location of the Disclosures
<p>GRI 410: Security Practices 2016</p> <p>Disclosure 410-1: Security personnel trained in human rights policies or procedures</p>	<p>Respecting Human Rights at Sea & Shore</p>
<p>GRI 411: Rights of Indigenous Peoples 2016</p> <p>Disclosure 411-1: Incidents of violations involving rights of indigenous peoples</p>	<p>Respecting Human Rights at Sea & Shore</p>
<p>GRI 413: Local Communities 2016</p> <p>Disclosure 413-1: Operations with local community engagement, impact assessments, and development programmes</p> <p>Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities</p>	<p>Partnering with the Community Respecting Human Rights at Sea & Shore</p>
<p>GRI 414: Supplier Social Assessment 2016</p> <p>Disclosure 414-1: New suppliers that were screened using social criteria</p> <p>Disclosure 414-2: Negative social impacts in the supply chain and actions taken</p>	<p>Embracing a Sustainable Supply Chain</p>
<p>GRI 415: Public Policy 2016</p> <p>Disclosure 415-1: Political contributions</p>	<ul style="list-style-type: none"> • Operating responsibly • Performance Data
<p>GRI 418: Customer Privacy 2016</p> <p>Disclosure 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data</p>	<ul style="list-style-type: none"> • Operating responsibly • Performance Data