

ESG Report

2024



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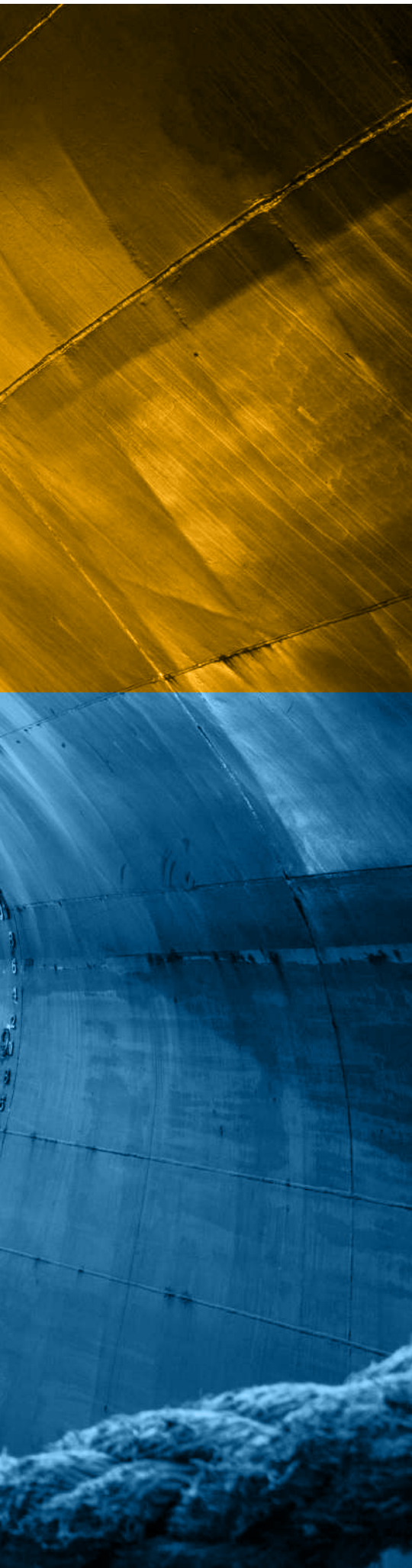
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About this report





This ESG Report covers calendar year 2024.
It's purpose is to provide our stakeholders with transparent insight into our commitments, strategies and initiatives in environmental, social, and governance matters, demonstrating how we contribute to sustainable progress.

Message from our President



**George
Makrymichalos**

President

In 2024 we divested older vessels to refresh our operating profile and concentrate resources on safe, compliant operations and improved environmental performance.

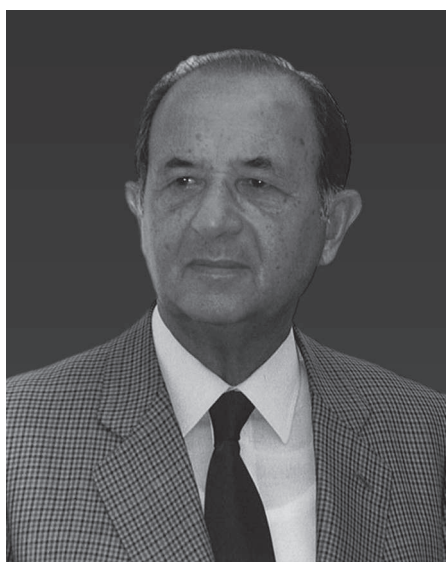
We maintained zero detentions and zero major ISM non-conformities, while preparing for the next regulatory horizon, including CII tightening and EU ETS reporting obligations.

Our long-standing support of the Aegean Maritime Museum—preserving Greek maritime heritage and educating thousands—remains central to our social pillar.

Looking ahead to 2025, we will focus on CII uplift through operational measures, disciplined chartering, and selective fleet renewal, while enhancing transparency on material metrics.

**“2024 marked a purposeful
transition for Empros Lines”**

Who we are



**George
Dracopoulos**

Founder

Empros Lines was founded in 1950 by the late George M. Dracopoulos.

The Dracopoulos family roots can be traced in the mid 19th century, when Captain George P. Dracopoulos, from the island of Mykonos in Greece, built the 280 ton barque "FILADELFOS".

Empros Lines



The group consists mainly of two companies:

- ▶ Empros Lines Shipping Co. Sp. SA : shipmanagers of a modern fleet of dry bulk carriers
- ▶ Empros Lines Shipping Co. SA : liner operators of breakbulk cargoes from continental Europe to North Africa and Eastern Mediterranean region

The present ESG report extracts data from the operation of both companies.



**“We are Stronger as a Group
than an Individual”**

Arthur Potts Dawson

In March 2016 Empros Lines Shipping Co. Sp.SA, entrusted the technical management of its vessels to V. Ships Greece.

A bulk carrier management cell was created and hosted in the Piraeus office of V. Ships Greece.

This cell was staffed by the Empros technical team.



Additional information on the ESG strategy of V. Group is available at : vgrouplimited.com/sustainabilitywithinthemaritimeindustry/reporting

ESG Governance & Data Quality

How we organize ESG

- **President / Board –sets direction:**
Approves priorities and signs off the report
- **ESG Lead – coordinates:**
Brings all inputs together and keeps timelines on track
- **HSQE & Technical – provide the data:**
Safety, inspections, fuel and emissions
(PSC, CII, fuel by type)
- **Finance – counts the carbon cost:**
Calculates EU-ETS exposure (EUAs) and checks
numbers add up
- **Liner Operations – activity numbers:**
Fixtures, voyages, port calls and tonnes carried

2024 At-a-Glance

<h2>Fleet</h2> <p>8 -> 4 vessels 477.800 -> 246.500 dwt</p>	<h2>CII</h2> <p>min: 3.883 / median: 4.499 / max: 6.203 gCO₂/dwt-nm</p>
<h2>PSC</h2> <p>15 inspections • 1.20 def./insp. • 0 detentions</p>	<h2>People</h2> <p>Onboard 147 / Pool 211 • Retention 63.61% • Romanian 13.7% / Filipino 86.3%</p>
<h2>Community</h2> <p>≈ 20.000 museum visitors • 2 historic vessels supported</p>	<h2>EU-ETS</h2> <p>EUAs surrendered as per Annex C (operational view)</p>

This Report has been prepared in accordance to the Global Reporting Initiative (GRI) Standards (2021) and is aligned with the Sustainability Accounting Standards Board (SASB) Marine Transportation Standard. It covers selected GRI topic-specific disclosures relevant to shipping operations such as GRI 302 Energy, GRI 305 Emissions, GRI 306 Waste and effluents, GRI 403 Occupational Health and Safety and includes SASB-aligned performance indicators for Marine Transportation.

Executive Summary

- **Purposeful fleet renewal:** five disposals through July 2024; rebuilding pipeline is in progress.
- **PSC:** 15 inspections; 18 deficiencies (rate 1.20); detentions 0; major ISM NC 0.
- **CII** snapshot covers eight vessel-periods (including partial periods for disposals), with outcomes across A–E and a median around class C.
- **Community:** support to Aegean Maritime Museum (~20,000 visitors).

Legal Entities:

- **Empros Lines Shipping Company S.A.** — Liner Operator (ISO 9001:2015; fixtures, volumes, trade-lanes; Section 5)
- **Empros Lines Shipping Co. Sp. S.A.** — Shipmanagers of bulk carriers (ISM/ISPS/MLC; PSC/Class/KPIs and Annexes A–B refer to this entity)



Our Vision, Our Goals

We are a global Shipping company and integrate sustainability in our strategy.

Our vision:

is to offer the highest quality of sustainable sea-transportation services in our area of expertise. To be our clients' primary choice for the sea-transportation requirements and vessel sourcing. To enhance the value of our shareholders and other stakeholders steadily and responsibly.

Our Goals:

zero accidents, excellent service to our clients, environmental protection, top value for our shareholders, wellbeing of our people, transparency and accountability.

The Global Goals

In 2015, World Leaders agreed to 17 Global Goals, also known as the Sustainable Development Goals or SDGs. They are a plan agreed to build a greener, fairer, better world by 2030 and we all have a role in achieving them.

We have aligned our strategy to the Sustainable Development Goals by incorporating their principles in the way we operate.



Key Memberships:

RIGHTSHIP

Leading Environmental, Social and Governance (ESG) focused digital maritime platform providing expertise in global safety, sustainability and social responsibility practices.



Hellenic Marine Environment Protection Association; A historic and impactful non-governmental organization, founded by the Greek shipping community in 1982, to protect the marine environment, promote safety at sea, and advance sustainable development.



Association for dry bulk owners, managers and operators. The main role is to work with the Members, the Regulators and other Shipping Associations to ensure that shipping operates safely, efficiently, and in an environmentally sound way.



Worldwide voluntary reporting system sponsored by US Coast Guard.



Since 1916 the UGS represents the Greek owned vessels above 3,000 GT either under Greek flag or other flags.

BIMCO

A global shipping community in 120 countries. BIMCO's 2,100 members cover 64% of the world's tonnage and consist of local, global, small, and large companies. The aim is to help build a resilient industry in a sustainable future whilst protecting world trade by finding practical solutions for the members to help them manage risk in a changing world.

Our Policies

Empros Lines maintains formal written policies forming the backbone of our governance system:

These policies are reviewed annually and accessible to all employees and crew.



Code of Ethics & Code of Conduct



Safety Policy



Environmental Policy



Quality Policy



Health & Hygiene Policy



Energy Efficiency Management Policy



Drug & Alcohol Policy



Cyber Security Policy



Data Protection Policy

Dry cargo company of the year *_ Lloyd's list*



The Company was nominated:

**"DRY CARGO COMPANY
OF THE YEAR"**

During the GREEK SHIPPING AWARDS 2014
by Lloyd's List



Environmental



We are committed to protecting the environment. To achieve this, we systematically identify and evaluate the environmental aspects of the vessels under our management that may have a negative impact, and we target actions to reduce or eliminate these impacts.

V. Ships Hellas, our technical managers, are also committed to the IMO's GHG Decarbonisation Strategy and an environmental protection strategy is implemented onboard the vessels in order to meet the challenges the industry faces head on.

EMPROS LINES continuously and actively undertake every possible step to control the CO2 emissions by building compliant ECO vessels (MV Alani, MV Anatoli) in cooperation

with our charterers adjusting the speed and reducing the bunker consumption for the best environmental performance of the voyage, minimizing the ballast trips and run ECO speeds as practically possible.

There was no environmental event for any of the vessels under our management, we comply with all regulations and implemented additional measures for protection of the environment.

Among such additional measures is the fitting of garbage compactors onboard for an efficient segregation and disposal of the garbage produced and we are presently analyzing the implementation of bio-system for bacterial treatment of food waste generated onboard.



01. Environmental Enhancements

All vessels are equipped with Engine Power Limitation (EPL) systems to improve energy efficiency and reduce emissions.

Each vessel has a water filtration system producing drinking water onboard to eliminate single-use bottled water.

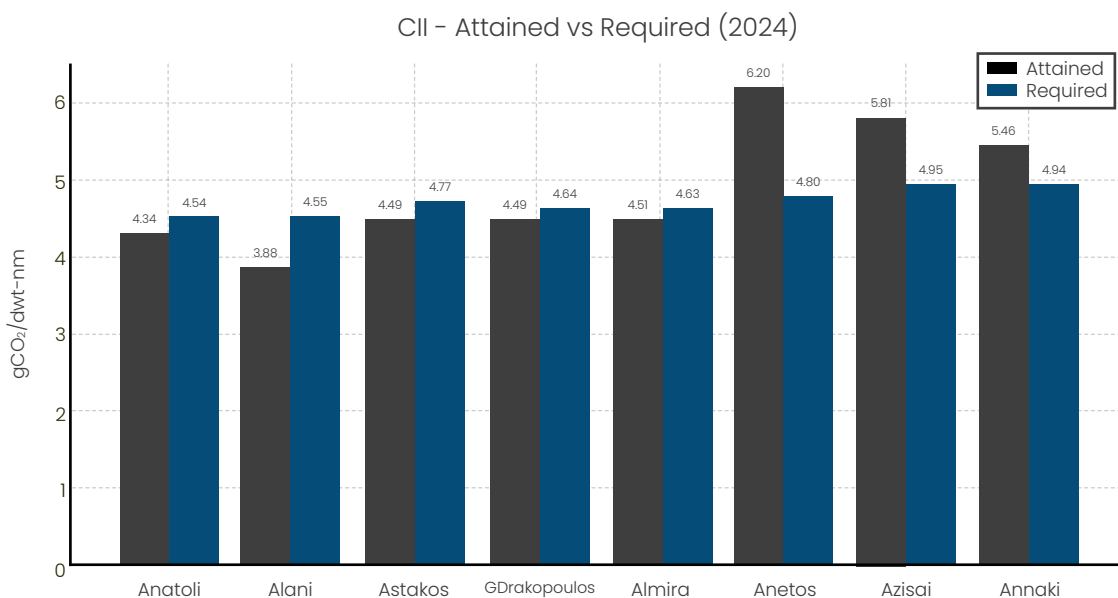
All vessels are equipped with garbage compactors onboard to reduce garbage disposal.

In 2024, there were zero spills or releases to the environment.



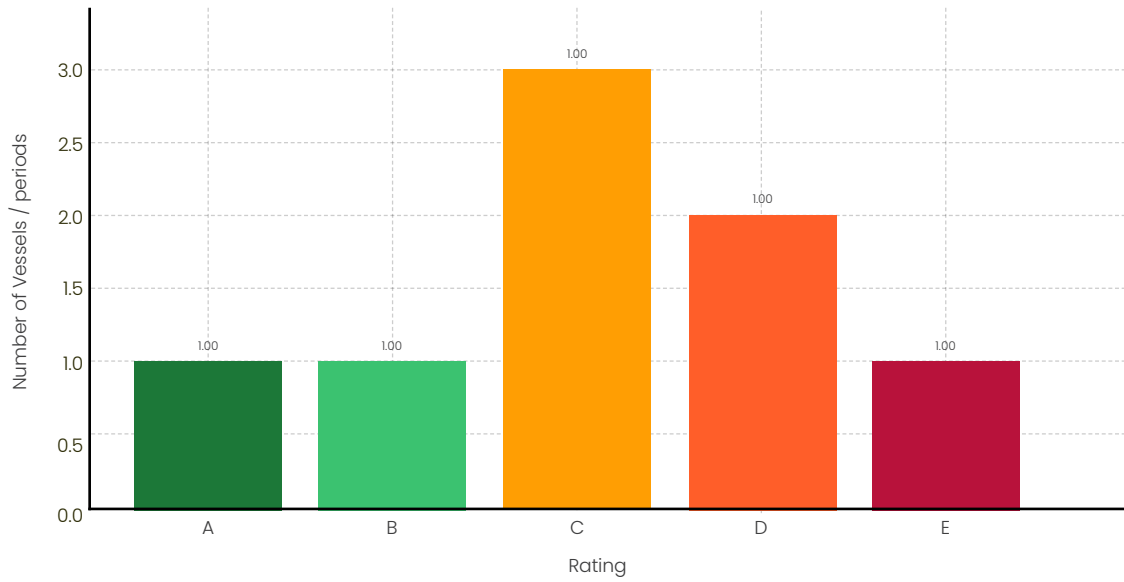
02. Environmental Performance

Carbon Intensity Indicator (CII)

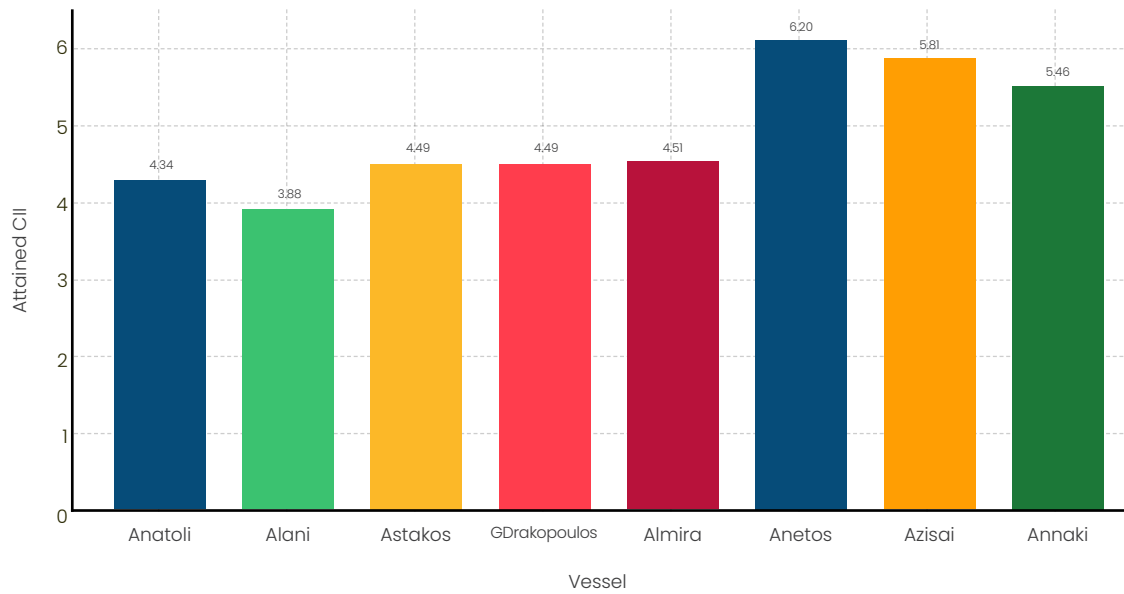


We report vessel-level attained vs. required CII (gCO₂/dwt-nm). Partial-year results reflect vessels sold during 2024.

CII - Attained vs Required (2024)



Attained CII by Vessel (gCO₂/dwt-nm)



03.

Fleet Transition

2024 was a year of purposeful transition for Empros Lines as we divested older vessels to refresh our operating profile and concentrate resources on an improved environmental performance.

1 Ultramax and 3 Supramax were sold of 231,300 dwt and new acquisitions of modern tonnage is planned.

Vessel count:



8 ->4

Ultramax 4->3

Supramax 4->1

Carrying capacity:

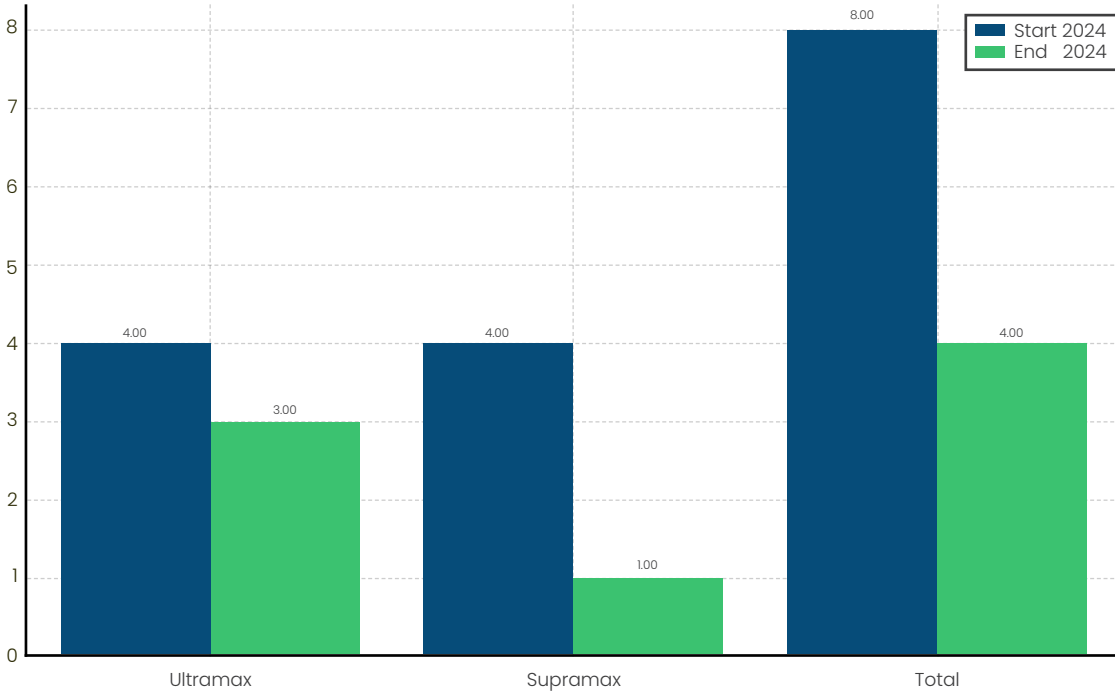
477.800 dwt

->246.500 dwt

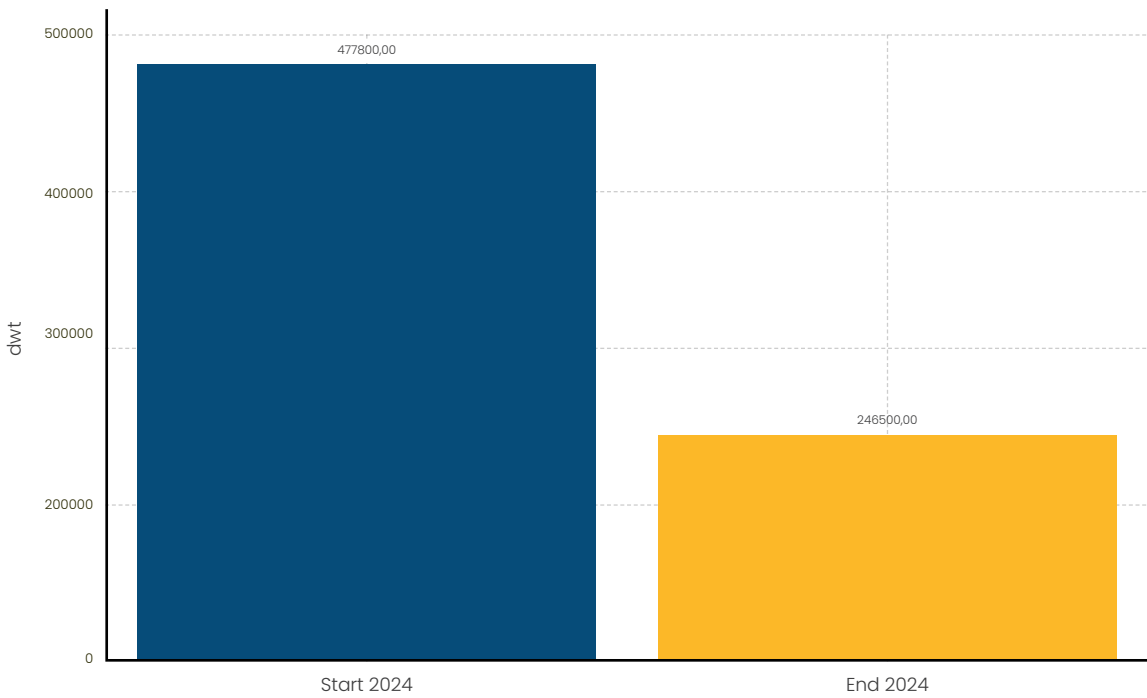


Rationale: Improve average efficiency profile, maintain safety and compliance, and prepare for regulatory tightening.

Fleet Transition - Vessel Counts (2024)






















Fleet Transition - Carrying Capacity (dwt)



04. Cargo & Trade Footprint Shipmanagement Fleet 2024

In 2024, the managed fleet of Empros Lines Shipping Co. Sp. S.A. completed 137 port calls and transported a total cargo volume of approximately 45.056 JAS + 1.913.598 metric tonnes, covering a diverse range of dry bulk commodities.

Note: Measuring the volume in logs JAS: Japan Agricultural Standards

	Cargo Type	Quantity
	Logs	45.056 JAS
	Coal	590.027 MT
	Barley	30.455 MT
	Wheat	128.202 MT
	Corn	50.848MT
	Soybean Meal (SBM)	47.300 MT
	Alumina	99.340 MT
	Copper Concentrate	111.405 MT
	Potash	59.655 MT
	Soda Ash	58.253 MT
	Manganese Ore	61.000 MT
	Salt	61.203 MT
	Urea	50.000 MT
	Bauxite	49.500 MT
	Limestone	52.835 MT
	Clinker	93.900 MT
	Iron Ore	56.160 MT
	Scrap	84.000 MT
	Steel Products	229.515 MT

137
PORT
CALLS



TOTAL
CARGO
HANDLED

≈ 45.056
JAS

+ 1.91
MILLION
TONNES



09

INDUSTRY, INNOVATION
AND INFRASTRUCTURE



12

RESPONSIBLE
CONSUMPTION AND
PRODUCTION



17

PARTNERSHIPS
FOR THE GOALS



This operational footprint reflects the trade diversity and global reach of the managed fleet, supporting continuous vessel utilisation and client satisfaction across bulk segments.

05.

Liner Operation Highlights

Empros Lines Shipping CO. SA

is one of Europe's leading break-bulk liner operators that provide competitive, reliable and often tailor-made sea transportation services to industrial producers, traders and users of dry and break-bulk commodities under spot and long-term cargo contracts.

The geographical trading area is the European Continent and Eastern Mediterranean/North Africa region.

A deliberate choice was made during the transition to the containerization era to establish a presence in and to develop and maintain a niche facility for those consumers who cannot or choose not to ship their goods in containers.

Certification:

ISO 9001 : 2015

Quality Management System

Chartered vessels per year:

~50–80 (8–28k dwt)

Steels cargo transported:

~150,000 tonnes; project/
unitised cargo: ~100,000
freight tons

Geographies:

Continent – East
Mediterranean – North
Africa

Note:

Liner metrics refer to Empros Lines Shipping Company S.A. and are operational (voyage / fixture), not ISM fleet KPIs.

06. Operations Footprint

Metric	2024
Fixtures (ships chartered)	45
Voyages completed	44
Port calls	163
Avg DWT of chartered ships	10,000 dwt
Avg vessel age (years)	14 years
Avg parcel size (t)	5,500 t
Utilization (% cargo/DWT)	55%

07. Annex A -- AER / EEOI

Shipmanagement Fleet

Vessel	Period	Distance (nm)	Cargo carried (t)	Equiv. laden distance (nm, for EEOI)	DWT	Fuel HFO (t)	Fuel VLSFO (t)	Fuel MGO (t)	CO ₂ TTW (t)	AER (gCO ₂ /dwt-nm)	EEOI (gCO ₂ /t-nm)
Anatoli	01/01/2024 - 31/12/2024	54.334	780.839	2.934	63.467	4.519	0	275	14.954	4,34	6,53
Alani	01/01/2024 - 31/12/2024	58.212	577.879	2.543	63.427	3.994	350	249	14.336	3,88	9,75
Astakos	01/01/2024 - 31/12/2024	60.425	704.606	2.990	58.722	4.642	0	457	15.919	4,49	7,56
GDracopoulos	01/01/2024 - 31/12/2024	52.567	788.663	1.438	61.398	4.284	0	358	14.489	4,49	12,77
Almira	01/01/2024 - 23/07/2024	30.626	497.543	2.244	61.496	2.438	0	10	7.624	4,05	6,83
Anetos	01/01/2024 - 22/02/2024	4.828	107.505	1.041	58.163	538	0	16	1.725	6,14	15,42
Azisai	01/01/2024 - 07/03/2024	6.871	99.370	2.362	55.415	419	278,2	0	2.180	5,73	9,29
Annaki	01/01/2024 - 13/02/2024	5.940	109.200	1.213	55.443	570	0	0	1.777	5,40	13,42

Footnote Tank-to-wake (TTW) emission factors (HFO 3.114; VLSFO 3.151; MGO 3.206 t CO₂/ t of fuel)

AER uses total Distance × DWT

EEOI uses Cargo carried × Equiv. laden distance (nm, for EEOI)

Glossary:

CII: Carbon Intensity Indicator (gCO₂ per dwt-nm) **AER:** Annual Efficiency Ratio (gCO₂ per dwt-nm; total distance)
EEOI : Energy Efficiency Operational Indicator (gCO₂ per tonne-nm; laden transport work) **TTW:** Tank-to-Wake CO₂ (combustion CO₂)
Operating Days: Total Calendar Days in Period – Off-Hire Days – Lay-Up Days – Repair/Maintenance Days

08. Annex B – Vessel Level CII

Vessel	Period	Distance_nm	CO2_t	Operating days	Attained_CII	Required_CII	Rating	Fuel_mt
Anatoli	01/01 – 31/12/2024	54334.1	14953.56	362	4.336	4.545	C	4793.91
Alani	01/01 – 31/12/2024	58212.22	14336.03	353	3.883	4.547	A	4592.23
Astakos	01/01 – 31/12/2024	60424.6	15918.67	362	4.486	4.77	C	5098.48
GDracopoulos	01/01 – 31/12/2024	52566.8	14489.4	365	4.489	4.64	C	4642.41
Almira	01/01 – 23/07/2024	30625.0	14550.0	192	4.5095	4.635	B	2448.03
Anetos	01/01 – 22/02/2024	4828.0	1741.0	49	6.203	4.799	E	553.53
Azisai	01/01 – 07/03/2024	6871.0	2211.2	65	5.807	4.945	D	696.9
Annaki	01/01 – 13/02/2024	5939.5	1798.0	37	5.46	4.944	D	570.62

Glossary:

CII: Carbon Intensity Indicator (gCO₂ per dwt-nm) **AER:** Annual Efficiency Ratio (gCO₂ per dwt-nm; total distance)
EEOI: Energy Efficiency Operational Indicator (gCO₂ per tonne-nm; laden transport work) **TTW:** Tank-to-Wake CO₂ (combustion CO₂)
Operating Days: Total Calendar Days in Period – Off-Hire Days – Lay-Up Days – Repair/Maintenance Days

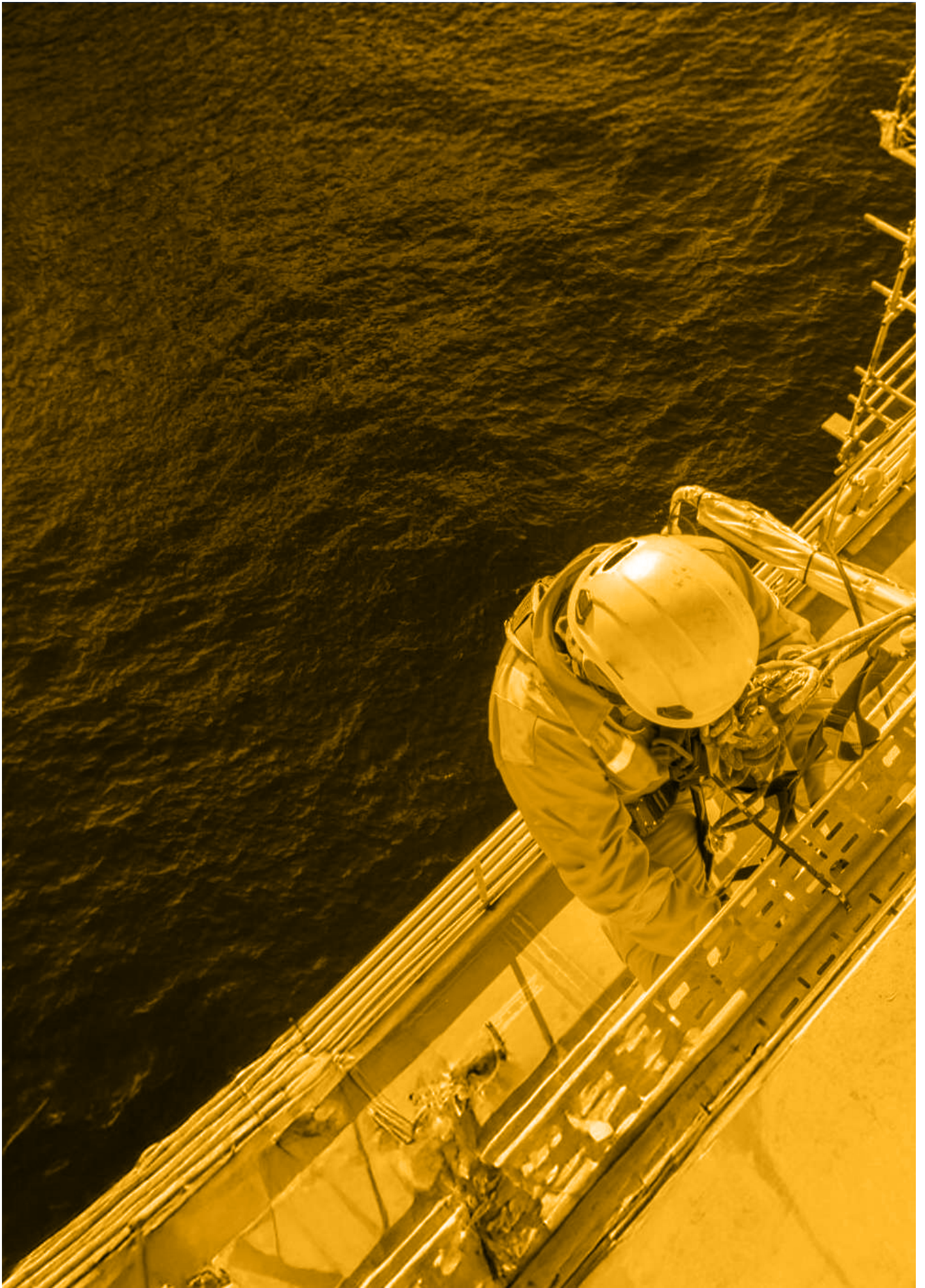


09. Annex C – EU-ETS Summary

For 2024, Empros Lines surrendered EU Allowances (EUAs) in line with EU-ETS requirements for voyages in scope. The operational surrender volumes are shown in this Annex C.

Vessel	IMO	Period	Verified TTW CO ₂ (t)	% ETS-eligible share	ETS-scope CO ₂ (t) [-Verified x Share]	Phase-in factor (%)	EUAs surrendered (t)	Methodology note
Anatoli	9791987	01/01 - 31/12/2024	0	0	0	0	0	—
Alani	9782352	01/01 - 31/12/2024	0	0	0	0	0	—
Astakos	9552343	01/01 - 31/12/2024	0	0	0	0	0	—
GDracopoulos	9668403	01/01 - 31/12/2024	1,780	100	1,780	40	712	As per EU MRV/ETS verification; 2024 phase-in 40%.
Almira	9581784	01/01 - 23/07/2024	0	0	0	0	0	—
Anetos	9425760	01/01 - 22/02/2024	0	0	0	0	0	—
Azisai	9513854	01/01 - 07/03/2024	0	0	0	0	0	—
Annaki	9513830	01/01 - 13/02/2024	0	0	0	0	0	—

Social





We are committed to ensure the safety and the fair treatment of our employees, provide equal opportunities for professional development and career advancement, assure a safe working environment and practice non-discrimination.

On board our managed vessels or ashore we offer a healthy and safe working environment.

In endeavoring to achieve this we have developed and implemented a Safety, Quality and Environmental Protection Policy.

We also implement our Code of Conduct and Ethics.



01. People and Seafarers

Empros Lines maintains a stable and diverse pool of seafarers committed to safe and efficient operations.

The following indicators summarise our 2024 crew profile.

Number of crew onboard:
147

Total pool of seafarers:
211

Crew retention rate:
63.61%

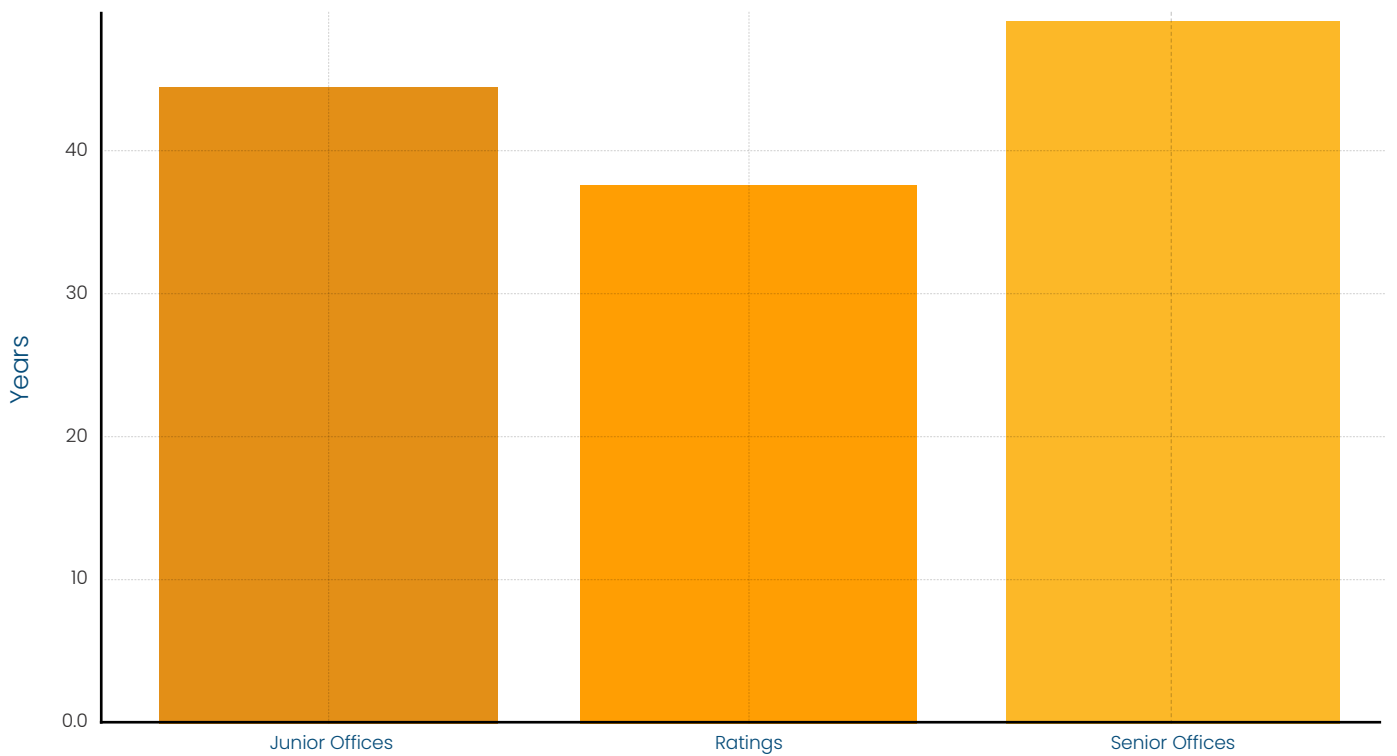
Nationality mix:
Romanian 13.7%
Filipino 86.3%

Average age by rank:
Junior Officers:
44.53 yrs

Ratings:
37 yrs

Senior Officers:
46.93 yrs

Average Age by Rank (Years)



Notes: Retention rate refers to 12-month retention of active pool.

02. Crew Well-being & Digital Access

The quality and the commitment of our seafarers are fundamental to the success of our business. We therefore continue to invest in initiatives that enhance their skills, health, satisfaction and overall quality of life. We offer competitive financial incentives such as rejoining bonus and performance bonus. We consider of equal importance the crew familiarization prior to embarkation and therefore all crew members undergo a comprehensive pre-joining preparation process.

Training hours onboard: 1157 for all vessels	Crew injuries: 2	Near miss onboard: 16
Drills average: 144 /vsl/year	Promotions: 12	 

Crew members benefit from access to the V.Care website and the Crew Connect app, ensuring easy access to employment services, telemedicine, well-being resources, and company updates.

Through our technical managers (V.Ships) we partner with the International Seafarers’ Welfare and Assistance Network (ISWAN) to provide dedicated mental-health resources and guidance that are actively used by senior officers onboard.

Complementing this, SeaMed 24 online training equips officers to recognise and respond effectively to mental-health challenges at sea, fostering a culture of awareness and peer support.



03. Shore-based Staff



**It Is Our People Who Give
Strength To Our Company**

promoting the culture, offering to the community

Our shore-based staff has significant experience and expertise in the shipping industry, in the bulk carrier market and in the niche liner operation.

Empros entities totals 25 employees. In 2024, women represent 44% of staff and 34% of leadership roles, with a balanced age profile (most colleagues are in the 30–49 range).

The dedication and the commitment of our employees is critical to the development of our business and the successful operation of our fleets.

We focus on skills development and retention while maintaining an inclusive, professional workplace. The table below summarise gender split, leadership split, and age distribution.

Our shore-based team across the two

Indicator Value	
Headcount	25
Gender	men: 56% women: 44%
Leadership	men: 66% women: 34%
Age groups	30–39: 28% 40–49: 32% 50–59: 20% 60–69: 20%

We are committed to promoting our cultural heritage and contributing positively to the community.

04. Aegean Maritime Museum



We support and sponsor the AEGEAN MARITIME MUSEUM, a non-profit institution founded in 1985 on the island of Mykonos by George Dracopoulos, founder of EMPROS LINES. Its purpose is to collect, study and promote Greek maritime history and tradition, in particular the evolution and activities of the merchant ship, mainly in the historic region of the Aegean Sea.



Social responsibility

Aegean Maritime Museum

- Approx. 20,000 visitors in 2024.
- Support includes project delivery, promotional events and human resources for expansion.
- The Aegean Maritime Museum is widely regarded as a good-practice example of a Greek museum entering the “New Digital Era” and as a treasure of Greek maritime heritage on Mykonos Island. Our support focuses on enabling access, preservation, and public education through the museum’s programs and historic vessels.
- SDG alignment: Our support for the Aegean Maritime Museum advances SDG 4 (Quality Education) through public and school learning programs, and SDG 11.4 (Cultural Heritage) by preserving and maintaining historic maritime assets for public benefit.



Museum lighthouse operations & care

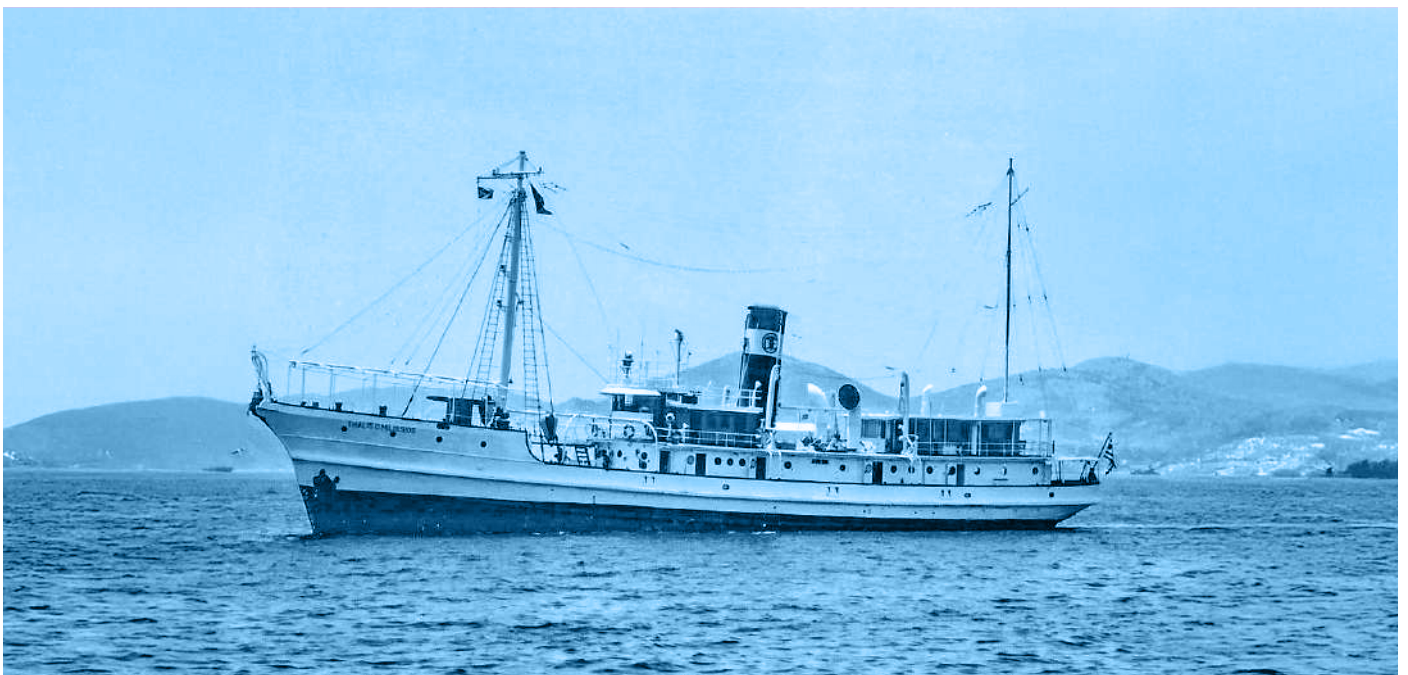


Figure: Armenistis Lighthouse (Mykonos, 1890). Photo © Aegean Maritime Museum (via Empros Lines), used with permission.

Museum ships

staffing & upkeep

Two historic museum ships are supported with project execution and resources from Empros Lines alongside the Museum's curatorial staff.



“Thalis o Milissios”

floating telecommunications museum. It is a cable ship (built in 1909, at Newport News; originally named “Joseph Henry”), transferred to Greece in 1947; the first Greek cable ship, laying ~140 new cables and repairing 630+ until 1983; today is preserved as a floating telecoms museum and noted as the oldest cable ship retaining its original steam engines in the world.

Empros Lines' role is to provide ongoing technical guidance and practical support to help the Museum preserve and safely present the vessel.



“Evangelistria”

Aegean “perama” type sailing ship. Built at Syros in 1940 by the famous shipbuilder Mavrikos. She is approx. 90 tons, about 20 m length with twin-mast rig (~220 m² sail area). She served inter-island trade until 1978 and is one of the last genuine “perama” sailers.

Empros Lines’ role is to offer periodic assistance and know-how to support ongoing maintenance and conservation of the vessel.

Governance



Ethics and integrity are the basis of our operation

We promote transparency and accountability, and we are committed to conduct business ethically. We stand by our Code of Conduct and Ethics which is adopted by our employees, directors and officers. Our commitment to operate with utmost integrity applies to all areas of our business, both on shore and at sea. We maintain high expectations of all colleagues and expect the best from ourselves and those whom we work with.

We desire to have diversity of minds and we have non-discriminatory hiring practices but pursue the active development of current colleagues who will continue to strengthen our organization.

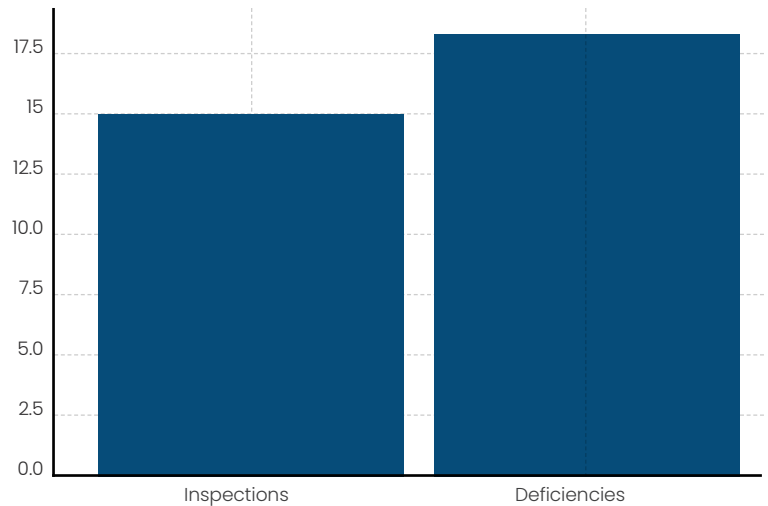
Human Rights policy is implemented onboard and ashore while the Forced Labor is totally against our Code of Conduct and Ethics and we had never received any fine for breach of Laws or Regulations.

Our vessels did not call in Marine Protected Areas or in High Corruption Perception Index ports.

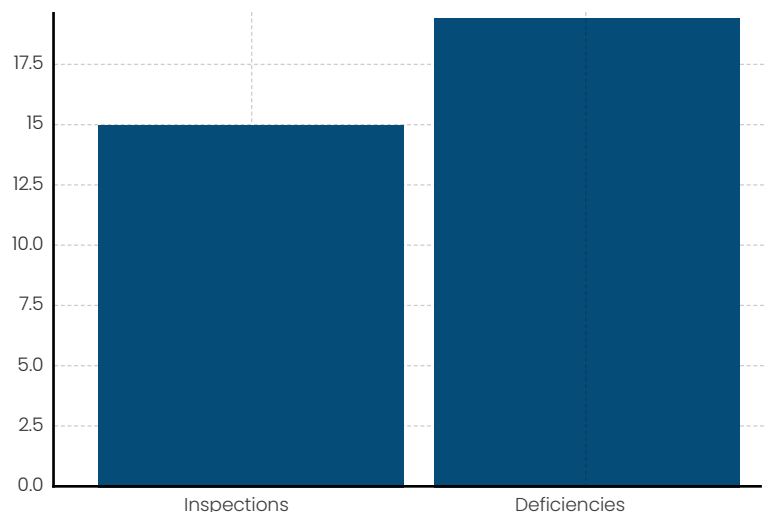
01. Governance and Compliance

- **Board & Certifications (2024):** There are no changes to the Board of Directors and no new external certifications or ESG ratings were obtained in 2024. The existing certifications remained valid under regular audits.
- **Conditions of Class: 1** (average 0.3 per vessel).
- **Port State Control: 15** inspections; 18 deficiencies; deficiency rate 1.20; detentions 0; major ISM non-conformities 0.

PSC Snapshot (2024) – Deficiency rate: 1.20



PSC Snapshot (2024)



1	Conditions of class recommendations
0.125	Average class conditions per vessel
15	Port State Control Inspections
18	Deficiencies
1.2	Rate deficiencies / inspections
0	Detentions
0	Major Non-Conformance

02. KPI Summary

- **CII attained** min / median / max:
3.883 / 4.499 / 6.203
- **PSC deficiency rate:**
1.20 (15 inspections, 18 deficiencies);
detentions 0; major ISM NC 0
- **Fleet capacity:**
477,800 → 246,500 dwt;
vessels: 8 → 4
- **People:**
147 onboard / 211 pool; retention
63.61%; average age (Junior 44.53 /
Ratings 37 / Senior 46.93)

03. Closing note

The 2024 ESG Report demonstrates continued progress under GRI & SASB frameworks. Future editions will expand quantitative disclosures on GHG Scope 1–3, energy intensity, and crew training hours to strengthen alignment with global standards and UN SDGs.

04. GRI Content Index

The following table summarises how Empros Lines' 2024 ESG Report references the Global Reporting Initiative (GRI 2021) Standards.

GRI Disclosure	Topic / Requirement	Location in Report
GRI 2-1 / 2-9	Organisational details, governance and policies	Sections 1–2 Governance & Compliance; Company Policies
GRI 3-1 / 3-2	Material topics and management approach	Sections 3–7 (summary per pillar)
GRI 302	Energy consumption and efficiency	Sections 3.1; Annex A–B (fuel mix, intensity)
GRI 305	Emissions (CII, AER/EEOI, CO₂)	Sections 3.1–3.2; Annex A–B
GRI 306	Waste & effluents (zero spills; bottled-water avoidance)	Section 3.2 Environmental Enhancements
GRI 403	Occupational Health & Safety	Section 6 – People & Seafarers (Well-being & Digital Access)
GRI 413	Local community engagement	Section 4 – Aegean Maritime Museum (SDG 4, 11.4)

05. SASB Marine Transportation Standard

This section maps key metrics in the Empros Lines 2024 ESG Report to the Sustainability Accounting Standards Board (SASB) Marine Transportation industry standard.

GRI Disclosure	Topic / Requirement	Location in Report
TR-MT-110a.1	Number of reportable spills and quantity released	Section 3.2 Environmental Enhancements (zero spills)
TR-MT-110a.2	Fleet fuel consumption, percentage heavy fuel oil	Annex A – Fuel breakdown (HFO, VLSFO, MGO)
TR-MT-110a.3	NO ₂ , SO ₂ , and particulate emissions	Section 3.1 CII; Annex A – AER/EEOI
TR-MT-320a.1	Shipping duration in marine protected areas or near Arctic	Not applicable (no Arctic operations)
TR-MT-540a.1	Lost Time Incident Rate (LTIR), fatalities	Section 6 – People & Seafarers (OHS performance)
TR-MT-540a.2	Seafarer retention and training	Section 6 – Retention rate; wellbeing initiatives
TR-MT-000.A	Operating fleet metrics (DWT, vessels)	Sections 1 and 3.2 Fleet Transition; KPI Summary
TR-MT-000.B	Revenue ton-miles or cargo transported	Section 3.3 Cargo & Trade Footprint (Shipmanagement)

