

APPENDICES



APPENDIX 1: GRI INDEX

GRI Standard	Disclosure	Page number or reference	
GENERAL DISCLOSURES			
The organisation and its reporting practices			
GRI 2: General disclosures	2-1	Organisational details	1, 2
	2-2	Entities included in the organisation's sustainability reporting	1
	2-3	Reporting period, frequency and contact point	1
	2-4	Restatements of information	1
	2-5	External assurance	1
	Activities and workers		
	2-6	Activities, value chain and other business relationships	2
	2-7	Employees	69, 72, 73 There were no significant fluctuations in the number of employees observed in 2023.
	2-8	Workers who are not employees	Workers who are not employees: 4,242
	Governance		
	2-9	Governance structure and composition	22, 84, 85, 86, 87
	2-10	Nomination and selection of the highest governance body	85
	2-11	Chair of the highest governance body	22, 85
	2-12	Role of the highest governance body in overseeing the management of impact	22
	2-13	Delegation of responsibility for managing impact	22
2-14	Role of the highest governance body in sustainability reporting	22	
2-15	Conflicts of interest	85, 88 More information on the members of our Board of Directors can be found on our website here: https://www.sbstransit.com.sg/home/boardofdirectors	
2-16	Communication of critical concerns	85, 88	
2-17	Collective knowledge of the highest governance body	22, 86, 87	
2-18	Evaluation of the performance of the highest governance body	85	
2-19	Remuneration policies	71, 84	
2-20	Process to determine remuneration	71	
2-21	Annual total compensation ratio	73	
Strategy, policies, and practices			
2-22	Statement on sustainable development strategy	5, 6, 7, 15	
2-23	Policy commitments	16, 20, 69, 71, 88, 114	
2-24	Embedding policy commitments	20, 75, 88, 114	
2-25	Processes to remediate negative impact	88	
2-26	Mechanisms for seeking advice and raising concerns	88	
2-27	Compliance with laws and regulations	88	
2-28	Membership associations	13	
Stakeholder engagement			
2-29	Approach to stakeholder engagement	20, 21	
2-30	Collective bargaining agreements	71	

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GRI Standard	Disclosure	Page number or reference	
DISCLOSURES ON MATERIAL TOPICS			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	16
	3-2	List of material topics	16
	3-3	Management of material topics	See respective material topics
MATERIAL TOPICS			
Emissions & Energy			
GRI 3: Material topics 2021	3-3	Management of material topics	26
GRI 302: Energy (2016)	302-1	Energy consumption within the organisation	32
	302-2	Energy consumption outside of the organisation	Not applicable to SBS Transit – no energy consumption outside of the organisation
	302-3	Energy intensity	32
	302-4	Reduction of energy consumption	26, 32
	302-5	Reductions in requirements of products and services	Not applicable to SBS Transit
GRI 305: Emissions (2016)	305-1	Direct (Scope 1) GHG emissions	31, 33
	305-2	Energy indirect (Scope 2) GHG emissions	31, 33
	305-3	Other indirect (Scope 3) GHG emissions	31, 33
	305-4	GHG emissions intensity	31, 33
	305-5	Reduction of GHG emissions	31, 33 We have established 2022 as our baseline year for GHG calculations in order to capture a closer representation of the global economy after the Covid-19 pandemic recovery.
Resource Efficiency			
GRI 3: Material topics 2021	3-3	Management of material topics	40
GRI 303: Water and Effluents(2018)	303-1	Interactions with water as a shared resource	40
	303-3	Water withdrawal	41
	303-5	Water consumption	41
GRI 306: Waste (2020)	306-1	Waste generation and significant waste-related impacts	41
	306-2	Management of significant waste-related impacts	41, 42, 43
	306-3	Waste generated	44
	306-4	Waste diverted from disposal	44
	306-5	Waste directed to disposal	44

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GRI Standard	Disclosure	Page number or reference
MATERIAL TOPICS		
Safety and health		
GRI 3: Material Topics 2021	3-3 Management of material topics	52, 55
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	55
	403-2 Hazard identification, risk assessment, and incident investigation	55, 56
	403-3 Occupational health services	55, 56
	403-4 Worker participation, consultation and communication on occupational health and safety	55, 56
	403-5 Worker training on occupational health and safety	55
	403-6 Promotion of worker health	67, 68
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	55, 56
	403-8 Workers covered by an occupational health and safety management system	56 Number of employees covered under health and safety management system, internally audited system and externally audited system: 10,256 Number of workers who are not employees covered under health and safety management system, internally audited system and externally audited system: 4,242
	403-9 Work-related injuries	59, 60
	403-10 Work-related ill health	61
GRI 416: Customer health and safety (2016)	416-1 Assessment of the health and safety impacts of product and service categories	52
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	55
Employee care		
GRI 3: Material Topics 2021	3-3 Management of material topics	67, 69, 74, 76
GRI 401: Employment (2016)	401-1 New employee hires and employee turnover	72
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	67
	401-3 Parental leave	73
GRI 402: Labour management relations (2016)	402-1 Minimum notice periods regarding operational changes	Not reported in 2023
GRI 404: Training and education (2016)	404-1 Average hours of training per year per employee	76
	404-2 Programmes for upgrading employee skills and transition assistance programmes	74, 75
	404-3 Percentage of employees receiving regular performance and career development reviews	75 All employees (100%) participate in annual performance evaluations.
GRI 405: Diversity & equal opportunity (2016)	405-1 Diversity of governance bodies and employees	72
	405-2 Ratio of basic salary and remuneration of women to men	73

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GRI Standard	Disclosure	Page number or reference
MATERIAL TOPICS		
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	71
GRI 407: Freedom of association and collective bargaining (2016)	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	71
GRI 408: Child labour (2016)	408-1 Operations and suppliers at significant risk for incidents of child labor	Not included given the context of having operations only in Singapore. SBS Transit has abided with all labour laws and regulations in Singapore and no cases of non-compliance.
GRI 409: Forced or compulsory labour (2016)	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Not included given the context of having operations only in Singapore. SBS Transit has abided with all labour laws and regulations in Singapore and no cases of non-compliance.
GRI 413: Local communities (2016)	413-1 Operations with local community engagement, impact assessments, and development programmes	76, 77, 78, 79
	413-2 Operations with significant actual and potential negative impacts on local communities	Zero operations with significant actual and potential negative impacts on local communities

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GRI Standard	Disclosure	Page number or reference
MATERIAL TOPICS		
Business integrity and stewardship		
GRI 3: Material Topics 2021	3-3 Management of material topics	84
GRI 205: Anti-corruption (2016)	205-1 Operations assessed for risks related to corruption	89
	205-2 Communication and training about anti-corruption policies and procedures	89
	205-3 Confirmed incidents of corruption and actions taken	88
GRI 206: Anti-competitive behavior (2016)	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	88
Cybersecurity and data privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	95
GRI 418: Customer privacy (2016)	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	99 Zero substantiated complaints concerning breaches of customer privacy and losses of customer data. Zero complaints received from outside parties and substantiated by the organisation and regulatory bodies Zero number of identified leaks, thefts, or losses of customer data
Responsible supply chain and partnership		
GRI 3: Material Topics 2021	3-3 Management of material topics	91
GRI 308: Supplier environmental assessment	308-1 New suppliers that were screened using environmental criteria	91
	308-2 Negative environmental impacts in the supply chain and actions taken	91
GRI 414: Supplier social assessment	414-1 New suppliers that were screened using social criteria	91
	414-2 Negative social impacts in the supply chain and actions taken	91 Zero suppliers identified to have significant actual/potential negative social impact. Zero significant actual/potential negative social impacts identified in the supply chain.

APPENDIX 2: SASB INDEX

ROAD TRANSPORTATION - SUSTAINABILITY ACCOUNTING STANDARD





Topic	Accounting Metric	SASB Code	Page Reference
Greenhouse gas emissions	Gross global Scope 1 emissions	TR-RO110a.1	33
	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-RO110a.2	26, 31
	(1) Total fuel consumed (2) Percentage natural gas (3) Percentage renewable	TR-RO110a.3	32
Air quality	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, and (3) particulate matter (PM10)	TR-RO-120a.1	NA
Driving working conditions	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	TR-RO320a.1	60
	(1) Voluntary and (2) involuntary turnover rate for all employees	TR-RO320a.2	72
	Description of approach to managing short term and long-term driver health risks	TR-RO320a.3	67, 68
Accident & safety management	Number of road accidents and incidents	TR-RO540a.1	55
	Safety Measurement System BASIC percentiles for: (1) Unsafe Driving, (2) Hours-of-Service Compliance, (3) Driver Fitness, (4) Controlled Substances/Alcohol, (5) Vehicle Maintenance, and (6) Hazardous Materials Compliance	TR-RO540a.2	BASIC system is specific to the US and is not applicable to SBS Transit. However, SBS Transit has established other Safety Management Systems as detailed in the Safety and Health section of the report
	(1) Number and (2) aggregate volume of spills and releases to the environment	TR-RO540a.3	2 occurrences, 0.02 m ³
Activity metric	Revenue ton miles (RTM)	TR-RO-000.A	NA – SBS Transit does not transport goods and hence this metric is not relevant to our line of business
	Load factor	TR-RO-000.B	NA – SBS Transit does not transport goods and hence this metric is not relevant to our line of business
	Number of employees, number of truck drivers	TR-RO-000.C	72

APPENDIX 2: SASB INDEX

RAIL TRANSPORTATION - SUSTAINABILITY ACCOUNTING STANDARD

Topic	Accounting Metric	SASB Code	Page Reference
Greenhouse gas emissions	Gross global Scope 1 emissions	TR-RA110a.1	33
	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-RA110a.2	26, 31
	(1) Total fuel consumed (2) Percentage natural gas (3) Percentage renewable	TR-RA110a.3	32
Air quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , and (3) particulate matter (PM10)	TR-RA-120a.1	NA
Employee health & safety	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	TR-RA-320a.1	60
Competitive behaviour	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	TR-RA-520a.1	Zero legal and regulatory fines and settlements associated with anticompetitive practices
Activity & safety management	Number of accidents and incidents	TR-RA-540a.1	Zero accidents and incidents in 2023
	Number of (1) accident releases and (2) non-accident releases (NARs)	TR-RA-540a.2	Zero accidents & non-accident releases
	Number of Federal Railroad Administration (FRA) Recommended Violation Defects	TR-RA-540a.3	The FRA Recommended Violation Defects is specific to the US and is not applicable to SBS TRANSIT. However, we have reported our accident and safety management metrics and systems as detailed in our Safety and Health section of the report
	Frequency of internal railway integrity inspections	TR-RA-540a.4	0.71
Activity Metric	Number of carloads transported	TR-RA-000.A	NA – SBS TRANSIT does not transport goods and hence this metric is not relevant to our line of business
	Number of intermodal units transported	TR-RA-000.B	NA – SBS TRANSIT does not transport goods and hence this metric is not relevant to our line of business

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

Pillar	Key Focus Areas	Material Topics	SDG Targets
Driving environmental stewardship to enhance sustainability in Singapore	Emissions & energy Sustainability transition   	Emissions & energy Sustainability transition	SDG Target 7.1 - By 2030, ensure universal access to affordable, reliable and modern energy services 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 SDG Target 13.1 - Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries SDG Target 13.3 - Improve education, awareness raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
	Resource efficiency 	Water Waste management and circularity	SDG Target 12.5 - By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

Pillar	Key Focus Areas	Material Topics	SDG Targets
Reinforcing our social responsibility to our customers, employees and communities	Safety & health 	Customer safety & health Employee and contractor safety & health	SDG Target 3.6 - By 2030, halve the number of global deaths and injuries from road traffic accidents
	Customer experience 	Quality of service Customer care and relationship Customer inclusiveness and accessibility	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
	Employee care   	Employee training, upskilling and development Well-being and work-life balance Diversity, equal opportunity, human rights and fair labour	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 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 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 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. 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.
	Social economic contribution	Social economic contribution	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

APPENDIX 3: ALIGNMENT WITH THE UN SDG TARGETS

Pillar	Key Focus Areas	Material Topics	SDG Targets
Ensuring ethical business and strong governance practices	Cybersecurity, data governance & privacy	Cybersecurity, data governance & privacy	
	Asset protection and safety	Asset protection and safety	
	Business integrity & corporate governance	Corporate governance Regulatory & compliance, anti-corruption & anti-bribery Risk management & transparency Responsible supply chain & partnership R&D technology innovation	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 SDG Target 12.7 – Promote public procurement practices that are sustainable, in accordance with national policies and priorities SDG Target 16.5 – Substantially reduce corruption and bribery in all their forms



APPENDIX 4: SUMMARY OF TCFD RISKS AND OPPORTUNITIES

The tables below summarise the climate-related risks and opportunities that are pertinent to SBS Transit, highlighting the potential financial impact and opportunities from identified physical and transition risks and opportunities. For the full report, please refer to [SBS Transit's TCFD 2023 Report](#).

SUMMARY OF TCFD RISKS AND OPPORTUNITIES

Type	Climate-related Risks	Potential Impacts ²³
Physical	Acute <ul style="list-style-type: none"> Heatwaves (rising mean temperatures) Floods 	Quantified impacts <ul style="list-style-type: none"> Additional financial costs due to lower productivity from heat-related illnesses Additional business interruption costs due to flash floods Additional operational costs due to flash floods Additional electricity costs for cooling Qualitatively explored impacts <ul style="list-style-type: none"> Liquidation damages if service-level agreements with clients not met due to disruption Increased need for business continuity planning Higher insurance costs for buildings due to physical climate risks Higher repair and maintenance costs due to damage from floods Reputational risks if risks are not handled properly
	Chronic <ul style="list-style-type: none"> Rising sea levels Droughts/ Water scarcity 	
	Policies and regulations <ul style="list-style-type: none"> Achieve carbon neutrality by a given date set by the local government Services that boost contribution to low-carbon economy can unleash investment demand 	
	Carbon pricing <ul style="list-style-type: none"> If a facility's emissions subsequently exceed its allowances, it must either pay a carbon tax or buy more allowances from an exchange Carbon prices are expected to increase over the years 	
Transition	Changing customer expectations <ul style="list-style-type: none"> Shift in consumer preference to low carbon vehicle options Increasing pressure to enable affordability of low-carbon vehicle services 	Quantified impacts <ul style="list-style-type: none"> Higher operational costs due to energy/fuel price increases from carbon pricing (this impact has been explored quantitatively as an indirect risk impact) Qualitatively explored impacts <ul style="list-style-type: none"> Increased expenses to purchase carbon allowances Higher maintenance costs Higher costs of services
	Technology shifts <ul style="list-style-type: none"> Changing technologies to address climate related impacts Transition to low-carbon transport (electric and hybrid vehicles) and alternative fuels (hydrogen) Infrastructure changes to accommodate the technological shifts in transport Changing technology to handle electric vehicle charging and deployment fleet 	
	Changing customer expectations <ul style="list-style-type: none"> Market capture can decrease if preferences are not addressed; similarly market capture can increase if affordable and efficient solutions to customer preferences are addressed Competitive advantage can be established 	
	Technology shifts <ul style="list-style-type: none"> Capital expenses to adopt changing technologies, including upskilling Reputational advantages for timely or early uptake of technology 	

²³ Taking into account the amount of current data and information available, only some potential impacts were further qualitatively explored or quantified as they were deemed the most relevant to SBS Transit's business.

APPENDIX 4:

TCFD

Type	Climate-related Opportunities	Potential impacts
Physical	Acute and chronic climate physical risks	Qualitatively explored impacts <ul style="list-style-type: none"> • Reputational advantages from being a reliable transport operator • Increase in ridership due to bad weather conditions
Transition	Policies and regulations <ul style="list-style-type: none"> • Transition towards a cleaner fleet • Moving towards a low-carbon economy 	Qualitatively explored impacts <ul style="list-style-type: none"> • Policy incentives on transport decarbonisation, including subsidies and infrastructure support • Demand growth for electric vehicles or fleet
	Markets <ul style="list-style-type: none"> • Changing customer expectations • Access to new market • Use of public-sector incentives • Access to new assets and locations 	Qualitatively explored impacts <ul style="list-style-type: none"> • Increased revenue through expansion of services to meet changing customer needs and expectations

TCFD INDEX

TCFD Recommendations		
Key Elements	Recommendations	Page
Governance	a) Describe the Board's oversight of climate-related risks and opportunities.	22-23
<i>Disclose the organisation's governance around climate-related risks and opportunities</i>	b) Describe management's role in assessing and managing climate-related risks and opportunities.	22-23
Strategy	a) Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term	37-39
	b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	37-39
	c) Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	37
<i>DDisclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material</i>		
Risk Management	a) Describe the organisation's processes for identifying and assessing climate-related risks.	22, 23, 34-36
	b) Describe the organisation's processes for managing climate-related risks.	22, 23, 34-36
	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	22, 23, 38, 39
<i>Disclose how the organisation identifies, assesses, and manages climate-related risks</i>		
Metrics and Targets	a) Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	See respective environmental material topics, full TCFD report
	b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 GHG emissions, and the related risks.	33, full TCFD report
	c) Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	17, 26-33
<i>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material</i>		

ANNEX A:

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 honour 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 Well-being 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.