

# SASB DISCLOSURE MATRIX

Norwegian Cruise Line Holdings Ltd. is committed to managing and reporting material sustainability information for our investors and other key stakeholders. The table below references SASB's Cruise Line Standard, Version 2018-10. As a result of the COVID-19 pandemic, our global cruise operations were suspended beginning in March 2020 and continuing into 2021. This voyage suspension had a material impact on certain 2021 metrics. At this time, there are certain metrics we are unable to provide details for, but we will continue to evaluate additional metrics for inclusion in future reports. We are active participants in developing, evolving and providing feedback to standard setters, such as through SASB's Standards Advisory Group.

**NCLH**  
NORWEGIAN CRUISE LINE  
HOLDINGS LTD.



SASB Code	Accounting Metric	2021 Data Response	Reference
TR-CL-110a.1	Gross global Scope 1 emissions - Metric Tonnes Carbon Dioxide Equivalent (MTCO <sub>2</sub> e)	1,442,306.11 MTCO <sub>2</sub> e <sup>1</sup>	2021 Report - Addressing Climate Change, pgs. 14-15; <a href="#">CDP Climate Change Disclosure</a>
TR-CL-110a.2	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	<p>We have a long-term climate action strategy with a commitment to pursue net zero by 2050 through reducing carbon intensity, investing in technology including exploring alternative fuels and implementing a voluntary carbon offset program.</p> <p>We strive to minimize emissions through ongoing investments in systems and technologies to reduce our fuel consumption for both existing vessels and newbuilds. These investments have allowed us to reduce our fuel consumption per capacity day by approximately 17% from 2008 to 2019 for our entire fleet.</p> <p>In addition, we purchase carbon offsets to address gaps in our decarbonization efforts until new technology becomes available with a commitment to purchase at least 3 million MT in 2021-2023.</p> <p>We are committed to set short- and medium-term GHG reduction targets in the near future.</p>	2021 Report - Addressing Climate Change, pgs. 14-17, Energy Conservation, pgs. 18-19, Newbuilds and Innovation, pgs. 19-20; <a href="#">CDP Climate Change Disclosure</a>

<sup>1</sup>The reported emissions represent an estimate based on available data at the time of publication.

SASB Code	Accounting Metric	2021 Data Response	Reference
TR-CL-110a.3	(1) Total energy consumed – Gigajoules (GJ) (2) percentage heavy fuel oil <sup>2</sup> (3) percentage onshore power supply (OPS) (4) percentage renewable	(1) 18,459,083 GJ (2) 99.47% (3) 0.01% (4) 0%	2021 Report - Energy Conservation, pgs. 18-19; <a href="#">CDP Climate Change Disclosure</a>
TR-CL-110a.4	Average Energy Efficiency Design Index (EEDI) for new ships	Two ships in our fleet have attained an EEDI rating:  Encore: 9.301 Splendor: 13.4  Our remaining ships were not required to have EEDI ratings when they were built. All of our ships built after 2012 have energy efficiency certificates.	2021 Report - Energy Conservation, pgs. 18-19, Newbuilds and Innovation, pgs. 19-20; <a href="#">CDP Climate Change Disclosure</a>
TR-CL-120a.1	Air emissions of the following pollutants: (1) NO <sub>x</sub> (excluding N <sub>2</sub> O), (2) SO <sub>x</sub> , and (3) particulate matter (PM10)	We currently do not have the capability to track this metric but are working with third parties to report air emissions in the near future.	2021 Report - Addressing Climate Change, pg. 17
TR-CL-160a.1	Total amount of ship waste discharged to the environment, percentage treated prior to discharge	Total combined: 1,741,617 m <sup>3</sup>  Gray Water: 191,397 m <sup>3</sup> Treated Sewage: 1,407,015 m <sup>3</sup> Bio-Sludge: 59,447 m <sup>3</sup> Untreated Sewage: 83,758 m <sup>3</sup>  81% of wastewater discharged is treated <sup>3</sup>	2021 Report - Waste Mitigation, pgs. 25-26; <a href="#">CDC Vessel Sanitation Program</a>
TR-CL-160a.2	Percentage of fleet implementing (1) ballast water exchange and (2) ballast water treatment	21 of our 28 vessels use Ballast Water Treatment Systems and seven use exchange (75% BWTS, 25% exchange). Of the vessels still operating under exchange, BWTS are being installed as required by the International Oil Pollution Prevention (IOPP) renewal date.	
TR-CL-160a.3	Cruise duration in marine protected areas and areas of protected conservation status	We currently do not have a standardized method for recording this data across our fleet. However, we are evaluating options that will allow us to report this in the coming years. The future of our business is closely intertwined with the health of our oceans and the destinations we visit and we continuously seek ways to minimize our environmental impact.	2021 Report - Environmental Management and Regulation, pg. 21

<sup>2</sup>The percentage of heavy fuel oil reported includes ship fuel consumption of heavy fuel oil and marine gas oil.

<sup>3</sup>Treated wastewater includes gray water, treated sewage and bio-sludge.

SASB Code	Accounting Metric	2021 Data Response	Reference
TR-CL-160a.4	Number of notices of violations received for dumping	We received one warning in 2021 which resulted in no fines. The minimally invasive event resulted in 1.25 teaspoons of hydraulic oil released into the environment.	
TR-CL-250a.1	Number of alleged crime incidents involving passengers or employees	Four alleged crime incidents.	2021 Report - Safety and Security at Sea, pg. 47
TR-CL-250a.2	Fleet average CDC Vessel Sanitation Program inspection score, percentage of inspections failed	The CDC did not conduct any inspections as part of the Vessel Sanitation Program during 2021, due to the COVID-19 pandemic.	2021 Report - Onboard Public Health and Sanitation, pg. 45
TR-CL-250a.3	Number of (1) serious injuries per million passengers and (2) voyages with a gastrointestinal illness count exceeding 2%	(1) We do not currently disclose this information at this time. (2) Zero voyages exceeded 2%.	2021 Report - Onboard Public Health and Sanitation, pg. 45; <a href="#">CDC Vessel Sanitation Program</a>
TR-CL-310a.1	Average hourly wage for seafarers, by region	We have competitive compensation programs for our shipboard team which for the majority of the team are negotiated with various unions and documented in collective bargaining agreements. Per our <a href="#">2022 Proxy Statement</a> , the median employee was a full-time employee located on one of our ships with an annual total compensation of \$19,319 for 2021. Due to maritime requirements and the practical implications of employment on ships with worldwide operations, our shipboard employees receive certain accommodations that are not typically provided to shoreside employees including housing and meals while on the ship and medical care for any injuries or illnesses that occur while in the service of the ship.	2021 Report - Talent Acquisition, Training & Development, pgs. 49-52, Crew Well-Being, pgs. 57-58; <a href="#">2022 Proxy Statement</a>
TR-CL-310a.2	Percentage of seafarers working maximum hours	We do not currently disclose this information at this time. However, we operate in full compliance with the Maritime Labor Convention (MLC), an international standard which sets seafarers' rights to minimum working and living conditions.	2021 Report - Crew Well-Being, pgs. 57-58
TR-CL-310a.3	Percentage of seafarers paid for overtime	We do not currently disclose this information at this time.	2021 Report - Crew Well-Being, pgs. 57-58
TR-CL-310a.4	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	We experienced no monetary losses as a result of legal proceedings associated with labor law violations. Our material legal proceedings are disclosed in our SEC reports.	<a href="#">SEC Filings</a>

SASB Code	Accounting Metric	2021 Data Response	Reference
TR-CL-320a.1	Seafarer lost time incident rate (LTIR)	We do not currently disclose this information at this time.	
TR-CL-540a.1	Number of Conditions of Class or Recommendations	22 Conditions of Class or Recommendations received.	
TR-CL-540a.2	Number of port state control (1) deficiencies and (2) detentions	(1) 48 deficiencies (2) Zero detentions	
TR-CL-540a.3	Number of marine casualties, percentage classified as very serious	<p>22 Marine Casualties with 0% classified as very serious. Marine casualties are defined based on the IMO's Code of International Standards and Recommended Practices for a Safety Investigation into a Marine Casualty or Marine Incident.</p> <p>Of the 22 Marine Casualties, there were five incidents and seventeen accidents. 2 incidents were environmental-related that occur at a rate of once every five years, and had an insignificant impact after remedying steps were taken. The other 3 incidents were either related to a malfunction of equipment or a hazardous situation. These incidents also had an insignificant impact after steps were taken to rectify the incident.</p> <p>Of the 17 accidents, ~35% involved a crew member and ~65% involved a passenger. One non-life-threatening accident involving a crew member required medical treatment at a hospital. The other 16 accidents were treated on board with minimal invasiveness.</p>	
TR-CL-000.A	Available lower berth kilometers (ALB-KM)	3,153,438,584 <sup>4</sup>	
TR-CL-000.B	Average passenger cruise days (APCD)	1,778,899 <sup>4</sup>	<a href="#">2021 Form 10-K</a>
TR-CL-000.C	Number of shipboard employees	~31,200	<a href="#">2021 Form 10-K</a>
TR-CL-000.D	Cruise passengers	232,448 <sup>4</sup>	<a href="#">2021 Form 10-K</a>
TR-CL-000.E	Number of vessel port calls	1,415 <sup>4</sup>	

<sup>4</sup>Due to COVID-19, we temporarily suspended all global cruise voyages from March 2020 until July 2021, when we resumed cruise voyages on a limited basis.