18 October 2021

**Reporting resources for Signatories to the Poseidon Principles**

Signatories to the Poseidon Principles report the carbon intensity of their shipping portfolios on an annual basis. This calculation relies on the 4th Greenhouse Gas Study from the IMO, the IHS Markit Shiptype Coding System, and CO₂ emission factors found in the MEPC 63/23 Annex 8 – all of which are essential elements of the methodology of the Principles.

The carbon intensity value is then compared with the decarbonization trajectory for its respective ship type and size class. The intention of comparing the AER for each ship type and size category is to assess vessels in the same groups, rather than across all types. The decarbonization trajectories are found on the following page, with additional information available from the Secretariat and Advisory as necessary.

If there are any questions when it comes to the reporting methodology, please contact the Secretariat to answer these uncertainties and align your portfolio correctly for the reporting due date.
The trajectory value for a given year is calculated in the following manner: the index value represents the required carbon intensity value relative to the 2012 carbon intensity.

The rate of reduction required per year is relative to the last historical data point given year. The index currently chosen for the Poseidon Principles is AER for cargo-carrying ships which use deadweight to measure their capacity and cgDIST for ships less than 5000 GT and the filtered sample. The filter was included in Table 6. Note that for the smallest bin size, there are ships of gross tonnage less than 5000 GT which would be excluded fromIMO DCS. Therefore a filter of 5000 GT and above was applied on a case-by-case basis based on the trade-off.