

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT 2025-26

[Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1. Corporate Identity Number (CIN) of the Listed Entity
L35110MH1948PLC006472
2. Name of the Listed Entity
The Great Eastern Shipping Company Limited
3. Year of incorporation
1948
4. Registered office address
Ocean House, 134/A, Dr. Annie Besant Road, Worli, Mumbai 400018
5. Corporate address
Ocean House, 134/A, Dr. Annie Besant Road, Worli, Mumbai 400018
6. E-mail
shares@greatship.com
7. Telephone
022 – 66613000
8. Website
www.greatship.com
9. Financial year for which reporting is being done
2025-26
10. Name of the Stock Exchange(s) where shares are listed
**BSE Ltd.
National Stock Exchange of India Ltd.**
11. Paid-up Capital
₹ 142.77 crores
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report
**Mr. Anand Punde
Company Secretary
Tel : 022 – 66613000
Email : anand_punde@greatship.com**
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).
The disclosures under this report are made on a standalone basis.
14. Name of assurance provider: **DNV Business Assurance India Private Limited**
15. Type of assurance obtained: **The Company is in the process of obtaining Reasonable Assurance.**

II. PRODUCTS/SERVICES

16. Details of business activities (accounting for 90% of the turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the Entity
1	Transport and storage	Water transport	82.78%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of Total Turnover Contributed
1	Shipping	50120	82.78%

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of Offices	Total
National	N.A.	1	1
International	N.A.	-	-

The registered office of the Company is situated in Mumbai, India. The Company has no plants. Ships of the Company trade in Indian as well as International waters.

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	Refer explanation below
International (No. of Countries)	

The Company serves Indian as well as International markets. Substantial assets of the Company are ships, which are operating across the world, in view of which they cannot be identified by any particular geographical area.

b. What is the contribution of exports as a percentage of the total turnover of the entity?

66.44%

c. A brief on types of customers

Customers of the Company are mostly oil majors, refineries, manufacturers, miners, producers, etc.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a) Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES (SHORE STAFF)						
1.	Permanent (D)	232	173	74.56%	59	25.43%
2.	Other than Permanent (E)*	72	50	69.44%	22	30.55%
3.	Total employees (D + E)	304	223	73.35%	81	26.64%
EMPLOYEES (FLOATING STAFF)						
4.	Permanent (D)	-	-	-	-	-
5.	Other than Permanent (E)	1872	1868	99.79%	4	0.21%
6.	Total employees (D + E)	1872	1868	99.79%	4	0.21%

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
WORKERS (NOT APPLICABLE)						
7.	Permanent (F)	-	-	-	-	-
8.	Other than Permanent (G)	-	-	-	-	-
9.	Total workers (F + G)	-	-	-	-	-

Note: *includes 48 employees employed through third party contractors.

Pursuant to the applicability of the Labour Codes effective November 21, 2025, a subset of the workforce may qualify as 'workers'. The Company is in the process of implementing systems to identify such categories of personnel and to ensure compliance with the Labour Codes. For the current reporting year, however, the Company has classified its entire workforce under the category of employees, and no personnel have been disclosed under the category of 'workers'.

b) Differently abled Employees and Workers: NIL

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

21. Participation/Inclusion/Representation of women

	Total (A)	NO. AND PERCENTAGE OF FEMALES	
		NO. (B)	% (B / A)
Board of Directors	13 [#]	2	15.38%
Key Management Personnel	1*	-	-

Subsequent to the end of the year, Mr. Berjis Desai has stepped down as a Director of the Company w.e.f. April 24, 2026.

* Other than Directors

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover Rate in Current FY)			FY 2024-25 (Turnover Rate in Previous FY)			FY 2023-24 (Turnover Rate in the Year Prior to the Previous FY)		
	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL	MALE	FEMALE	TOTAL
Permanent Employees (Shore Staff)	2.00%	3.00%	3.00%	4.00%	3.00%	4.00%	3.00%	7.00%	4.00%
Permanent Employees (Floating Staff) (Not Applicable)									
Permanent Workers (Not Applicable)									

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the Holding/ Subsidiary / Associate Companies / Joint Ventures (A)	Indicate Whether Holding/ Subsidiary/ Associate/ Joint Venture	% of Shares Held by Listed Entity	Does the Entity Indicated at Column A, Participate in the Business Responsibility Initiatives of the Listed Entity? (Yes/No)
1	The Greatship (Singapore) Pte. Ltd.	Subsidiary	100.00%	No
2	The Great Eastern Chartering LLC (FZC)	Subsidiary	100.00%	No
3	The Great Eastern Chartering (Singapore) Pte. Ltd.*	Subsidiary	100.00%	No
4	Great Eastern Foundation (formerly 'Great Eastern CSR Foundation')	Subsidiary	100.00%	Yes
5	Great Eastern Services Limited®	Subsidiary	100.00%	No
6	GESHIPPING (IFSC) Limited	Subsidiary	100.00%	No
7	Greatship (India) Limited	Subsidiary	100.00%	Yes
8	Greatship Global Offshore Services Pte. Ltd.*	Subsidiary	100.00%	No
9	Greatship Global Energy Services Pte. Ltd.*	Subsidiary	100.00%	No
10	Greatship (UK) Limited*	Subsidiary	100.00%	No

Wholly owned subsidiary of The Great Eastern Chartering LLC (FZC)

@ Under voluntary liquidation

* Wholly owned subsidiaries of Greatship (India) Limited

Greatship Oilfield Services Ltd., wholly owned subsidiary of Greatship (India) Limited, was dissolved w.e.f. December 11, 2025.

CSR activities of the Company and Greatship (India) Limited are guided by the Corporate Social Responsibility Policy of the Great Eastern Group. The CSR activities are handled by Great Eastern Foundation (formerly 'Great Eastern CSR Foundation').

VI. CSR DETAILS

- 24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **Yes**
- (ii) Turnover (in ₹): **44,20,32,75,615**
- (iii) Net worth (in ₹): **1,39,29,61,46,617**

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder Group from whom Complaint is Received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide Web-Link for Grievance Redress Policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of Complaints filed during the year	Number of Complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of Complaints pending resolution at close of the year	Remarks
Communities	N.A.	-	-	-	-	-	-
Investors (other than shareholders)	Yes	-	-	-	-	-	-
Shareholders	Yes	-	-	-	-	-	-
Employees and workers	Yes	-	-	-	-	-	-

Stakeholder Group from whom Complaint is Received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide Web-Link for Grievance Redress Policy)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of Complaints filed during the year	Number of Complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of Complaints pending resolution at close of the year	Remarks
Customers	Yes	-	-	-	-	-	-
Value Chain Partners	N. A.	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

Whistle Blower Policy is available on the Company's website – www.greatship.com

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sr. No.	Material Issue Identified	Indicate Whether Risk or Opportunity (R/O)	Rationale for Identifying the Risk / Opportunity	In Case of Risk, Approach to Adapt or Mitigate	Financial Implications of the Risk or Opportunity (Indicate Positive or Negative Implications)
1.	Oil spills represent serious environmental risk in the shipping sector.	R	Oil spills may have adverse financial as well as reputational implications for the shipping companies. It may also have significant impact on marine ecosystems.	The Company's fleet is managed in accordance with International and local regulations. Preventing spills is one of the focus areas in the Environmental Management System. This risk is also covered and monitored regularly in the Risk Management System. The Company also has insurances in place to cover this risk.	Shipping companies may be held responsible for cleanup costs and economic damages, which may run into millions of US dollars. This risk is largely covered by insurance.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
POLICY AND MANAGEMENT PROCESSES									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes								
b. Has the policy been approved by the Board? (Yes/No)	Yes								
c. Web Link of the Policies, if available	www.greatship.com								

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	N.A.								
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001: 2015	ISO 45001: 2018 OHSAS				ISO 14001: 2015			
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.								Contributing ₹ 44 crore for CSR activities during FY 2025-26.	
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.								Contributed ₹ 44 crore for CSR activities.	

Governance, Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:

OUR VISION

- To lead our industry in Safety Standards, Environmental Protection, Energy Optimization and Quality of Operations.
- To be the provider of choice for our customers.

MISSION STATEMENT

Consistent with the Company's policy and philosophy of maintaining professional excellence in all spheres of activity involving Marine Bulk Transportation Services, including Quality, Health, Safety, Security, Environment and Social Responsibility, our mission shall be:

- To own, operate and manage efficient ships with zero spills to sea, zero incidents, zero tolerance to drugs and alcohol, while protecting the lives of shipboard personnel, cargo and Company's own assets and reducing environmental emissions by employing best management practices;
- To provide a highly efficient and competitive Marine Bulk Transportation Service of Quality, Cost, Reliability, Delivery and Security;
- To achieve excellence in our management systems and standards through continual improvement, by employing best practices through an efficient, responsive management and an empowered and highly motivated work force;
- To create enhanced value for our shareholders and other stakeholders.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	1. Mr. Bharat K. Sheth Chairman & Managing Director
	2. Mr. G. Shivakumar Executive Director & CFO
	3. Mr. Anand Punde Company Secretary
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No. The Company does not have a specified committee for decision making on sustainability related issues. However, such issues, if any, are placed before the Board of Directors and various Committees of Directors as per their terms of reference or Senior Management personnel from time to time.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ any other Committee									Frequency (Annually/ Half Yearly/ Quarterly/ Any Other – Please Specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors									Annually								

11. Has the entity carried out independent assessment / evaluation of the working of its policies by an external agency? (yes/no). If yes, provide name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Yes. Certain policies are subject to independent audit / review by external agencies, such as DNV. Certain processes and compliances are also subject to scrutiny by statutory auditors, regulators, port authorities, etc. as applicable.								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1 : Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total Number of Training and Awareness Programmes Held	Topics / Principles covered under the training and its impact	%age of persons in respective category covered by the Awareness Programmes
Board of Directors ('BOD')	-	-	-
Key Managerial Personnel ('KMP')	1	Business Ethics & Code of Conduct	67%
Employees other than BOD and KMPs (Shore Staff)	1	Business Ethics & Code of Conduct	75%
Employees other than BOD and KMPs (Floating Staff)	1 (Computer Based Training)	Management Leadership & Accountability (as a part of Safety Management System)	100%
Workers	NA	-	-

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators / law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website): **Nil**

Monetary					
	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement					
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment				

3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions
-	-

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes. The Company has an Anti-Bribery and Anti-Corruption Policy that applies to the Company's employees and all other stakeholders working for or acting on behalf of the Company.

The Company conducts all its business in an honest and ethical manner. The Company takes a zero-tolerance approach to bribery and corruption and is committed to acting professionally, fairly and with integrity in all its business dealings and relationships. The policy is available on the Company's website at www.greatship.com.

Additionally, the Code of Business Conduct and Ethics for the Board of Directors and Members of Senior Management as well as the Code of Business Conduct and Ethics for all other employees prohibit inducements and require compliance with the anti-corruption and anti-bribery laws. Copy of the Code of Business Conduct and Ethics for the Board of Directors and Members of Senior Management is available on the website of the Company www.greatship.com.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption: **None**

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors		
KMPs		
Employees		
Workers		

6. Details of complaints with regard to conflict of interest: **Nil**

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest: **Not Applicable.**

8. Number of days of accounts payables [(Accounts payable *365) / Cost of goods / services procured] in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payables	84	59

9. Open – ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NIL	NIL
	b. Number of trading houses where purchases are made from	NIL	NIL
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NIL	NIL
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NIL	NIL
	b. Number of dealers / distributors to whom sales are made	NIL	NIL
	c. Sales to top 10 dealers / distributors as % of total sales to dealers/ distributors	NIL	NIL
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.09%	0.87%
	b. Sales (Sales to related parties / Total Sales)	0.16%	0.15%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	57.72%	29.51%
	d. Investments (Investments in related parties / Total Investments made)	43.03%	46.67%

LEADERSHIP INDICATORS

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year: **Not Applicable**

Total Number of Awareness Programmes held	Topics / Principles covered under the Training	%age of value chain partners covered (by value of business done with such partners) under the Awareness Programmes

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board?

The Code of Business Conduct and Ethics for the Board of Directors and Members of Senior Management provide for the process to avoid/manage conflict of interest situations. Further, all contracts or arrangements, where any director is interested or transactions with related parties are handled in accordance with the process prescribed as per Section 184, 188 and other applicable provisions of the Companies Act, 2013 and Regulation 23 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

PRINCIPLE 2 : Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	Details of Improvements in Environmental and Social Impacts
R&D	NIL	USD 42,348	See notes below
Capex	USD 6,84,483	USD 34,16,629	

Financial Year 2024-25

During the year, 02 LR1 tankers were fitted with redesigned propellers which are more efficient than the existing ones. MAN B&W EcoCam retrofit was completed on 02 vessels during their respective dry dockings, this will assist in emission reduction during part load operations of main propulsion engine. During the year, the Company replaced traditional lighting such as fluorescent, halogen and incandescent lights onboard its vessels with energy efficient LED lights on 03 vessels. Adaptive autopilot retrofit was completed on 07 vessels, this will assist in reducing cross-track error during vessel's navigation and hereby resulting in reduced emissions.

For a typical Bulk Carrier or Tanker, loss of energy through hull resistance is around 25-30% and this increases with growth of hull roughness due to biofouling. To minimize growth of biofouling, the Company has applied superior anti-fouling coatings on 04 vessels during their respective dry docking. Ultrasonic equipment for biofouling protection of propellers was installed on 04 vessels and the Company plans to do many more in the coming fiscal year. Hull cleaning was carried out in 16 ships and propeller polishing on 24 ships. One robotic In-transit hull cleaning equipment (ITCH) was also purchased and is being used on one vessel at a time for cleaning ship's vertical sides.

Research & Development - In its research on decarbonization the Company tested adaptive autopilot technology on one vessel, this assists in reducing cross-track error during vessel's navigation and thereby resulting in reduced emissions. Later, this retrofit was installed on total 07 vessels in this fiscal.

The Company's trial on usage of ultrasonic equipment for protection of propellers from biofouling was successful and later the Company installed this equipment on 04 more vessels. This will help it avoid regular propeller polishing and will keep propellers free of fouling, thereby assisting in emission reduction.

Financial Year 2025-26

As part of the Company's ongoing decarbonization journey, it recently achieved a major milestone when one of its Suezmax crude oil tankers successfully bunkered and operated on a B30 biofuel blend (VLSFO) in Rotterdam. Completed with full regulatory approval, the voyage was entirely seamless and free of operational issues. Crucially, the biofuel consumed completely offset the vessel's negative FuelEU Maritime compliance balance for the entire year.

A central pillar of this proactive strategy is the Company's disciplined fleet renewal program, which places an absolute premium on energy efficiency. By systematically phasing out older, less efficient tonnage and investing in younger, technologically advanced vessels, the Company is structurally lowering its overall carbon intensity. The Company firmly believes that maximizing energy efficiency at both the design and operational levels is the most immediate and impactful lever for decarbonization.

The Company is also aggressively rolling out energy-saving technologies and hydrodynamic retrofits to maximize its fleet's navigational efficiency and minimize its environmental footprint. This fiscal year, the Company installed MAN B&W EcoCam on 01 vessel, also installed adaptive autopilot systems on 07 additional vessels to minimize cross-track navigation errors and generate direct fuel savings. Following a highly successful trial, 11 more vessels are now equipped with ultrasonic technology to keep propellers free of marine growth, which drives down emissions and eliminates the need for routine polishing. During the year, the Company replaced traditional lighting such as fluorescent, halogen and incandescent lights onboard its vessels with energy efficient LED lights on 03 vessels. Furthermore, the Company's crews are deploying robotic cleaners for in-transit hull cleaning (ITCH) to maintain the vessels' vertical sides while underway, optimizing hydrodynamic performance without costly operational stoppages. For a typical Bulk Carrier or Tanker, loss of energy through hull resistance is around 25-30% and this increases with growth of hull roughness due to biofouling. To minimize growth of biofouling, the Company has applied superior anti-fouling coatings on 08 vessels during their respective dry dockings. Hull cleaning was carried out in 16 ships and propeller polishing on 28 ships.

The Company actively participates in the Environmental Ship Index (ESI) program, with six of its tankers currently enrolled. Furthermore, to maximize the impact of its efficiency initiatives, the Company is actively pursuing voluntary carbon credits through the Gold Standard for its eligible energy-saving devices.

Research & Development – To accelerate the Company’s emission reduction research, it is currently piloting two cutting-edge technologies on a test vessel. The first technology enhances electrical conductivity within the ship’s power management system. By actively reducing impedance, heat, noise, vibration, and harmonic distortion, it effectively lowers emissions from the diesel generators. The second pilot project features an artificial intelligence-powered system designed to optimize fuel efficiency by maintaining a consistent main engine shaft power or vessel speed. Pending successful trial outcomes, the Company plans to scale both systems fleet-wide.

The Company’s steadfast, decades-long commitment to sustainable maritime operations continues to be recognized by industry authorities. During the Directorate General of Shipping’s 75th Platinum Jubilee celebrations, the Company is deeply honored to receive the ‘**Harit Samudra – Green Shipping Pioneer Award.**’

- 2. a. Does the entity have procedures in place for sustainable sourcing?

The Company is into a business of marine transportation of bulk commodities which does not involve sourcing of raw materials as an input for manufacturing any end product. Most of the Company’s supplies to vessels are finished products, for example engine spares which are procured from maker or licensee, consumables from reputed oil majors, paint and chemical from manufacturers, general stores from ship chandlers who procure multiple line items from the market, consolidate and deliver them on board. So, in essence, the Company does not procure any raw material as input to its business activities. However, the Company looks for following criteria while selecting its vendor for a prospective business –

1. Sourcing from reputable suppliers known in the industry.
2. Vendors are maintaining registration under local / regional laws.
3. Vendors are complying to National and International applicable legislations.
4. Vendors are maintaining management systems under ISO 9001 and 14001 or any other equivalent systems wherever applicable.
5. Suppliers are requested to meet following Company requirements additionally:
 - a. In accordance with SOLAS Chapter 11-1/ Reg 3-5 supplies of materials which contain asbestos are prohibited on all ships and “asbestos free declaration” must be provided with every supply made to the vessel.
 - b. The seller shall guarantee that no hazardous material identified under MEPC269(68) and EUSRR have been used in the supplies.
 - c. The seller shall complete and provide Appendix A1: Supplier’s Declaration of conformity and Appendix A2: Material Declaration form along with the items and other technical documentation as per the standard format provided under business associates on www.greatship.com.
 - d. Avoid use of plastic for the purpose of packing material. In lieu of which environment friendly packing material to be used. Whenever possible assist vessel in collecting back the packing material if the vessel so requests.

- b. If yes, what percentage of inputs were sourced sustainably? **Not Applicable**
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

The Company is into a business of marine transportation of bulk commodities and does not manufacture any product for sale. However, waste generated on board during normal operations of ship is handled as per vessel specific garbage management plan and landed ashore to approved reception facilities for further processing in accordance with International Maritime Organization’s (IMO) MARPOL Annex V regulations. For efficient management of waste onboard ships, the Company has provided vessels with equipment like incinerators, compactors, shredders, communiters and food waste freezers.

For management of sewage, ships are provided with approved Sewage Treatment Plants and discharges are always carried out as per the IMO’s MARPOL Annex IV regulations. For other technical waste discharges ships are provided with approved 15ppm Oily Water Separators & Oil Discharge Monitoring Systems and discharges are always carried out as per the IMO’s MARPOL Annex I regulations. For the e-waste generated at shore offices, the Company has tied up with an approved local recycler. The Company tries to re-use the old laptops as far as possible before opting for disposal to recycler. Paper waste generated at shore offices are donated to a NGO for recycling. Domestic waste generated at shore offices are discharged/disposed to municipal corporation systems as per their applicable regulations.

- 4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. **Not Applicable**

LEADERSHIP INDICATORS

- 1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format? **Not Applicable.**

NIC Code	Name of Product /Service	% of Total Turnover Contributed	Boundary for which the life cycle perspective / assessment was conducted	Whether conducted by Independent External Agency (Yes/No)	Results Communicated in Public Domain (Yes/No) If Yes, Provide the Web-Link.

- 2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

The Company is into marine transportation of bulk commodities where the shipping service has impact on Emissions, Ballast water and Domestic discharges. Below table describes the action taken by the organization to minimize the impact on each of these.

Name of Product / Service	Description of Risk/Concern	Action Taken
Shipping	Emissions	<p>The Company abides by the existing regulations and guidelines set by the IMO regarding climate change mitigation and air pollution. It supports their revised climate strategy towards 2050, which aims to reduce CO2 emissions per transport work, as an average across international shipping, by at least 40% by 2030, pursuing efforts towards total GHG emission reduction by 70% by 2040, compared to 2008 levels; and to achieve net zero by 2050 compared to 2008 levels.</p> <p>The Company complies with the International Maritime Organization (IMO) - MARPOL Convention Annex VI which specifically addresses the prevention of air pollution from ocean-going ships. This MARPOL Convention seeks to control airborne emissions from ships including sulphur oxides (SOx), nitrogen oxides (NOx), ozone depleting substances (ODS), volatile organic compounds (VOC) and shipboard incineration. To reduce emissions, the Company has implemented following:</p> <ul style="list-style-type: none"> • In order to improve air quality and protect the environment, from January 01, 2020, the IMO limit for sulphur in fuel oil used by ships operating outside of emission control areas (ECAs) was reduced from 3.50% to 0.50%. This dramatic reduction in SOx emitted from ships has provided significant health and environmental benefits around the world, particularly for coastal populations and those living near ports. The Company has reduced the Sulphur Oxide (SOx) emissions by following a mixed strategy of using low Sulphur fuel and installation of Exhaust Gas Cleaning Systems (EGCS) to comply with the above IMO regulation. • The Company’s applicable vessels are in compliance with NOx emission requirements as per MARPOL Annex VI and maintains NOx technical file.

Name of Product / Service	Description of Risk/Concern	Action Taken
		<ul style="list-style-type: none"> Since 2014, the Company has a dedicated department responsible for vessel performance management. They helped in enhancing fuel efficiency of vessels through advising on retro fitment of energy saving devices and operational measures. The Company's list of emission reduction measures includes installation of Redesigned Propellers, Mewis duct, Propeller Boss Cap fins (PBCF), ECO Cap, MAN B&W EcoCam retrofit, adaptive autopilot retrofit, ultrasonic equipment for biofouling protection of propellers, LED lighting, use of low friction hull coatings, use of robotic in-transit hull cleaning equipment (ITCH) and onboard sensors driven data collection systems in order to enable fuel consumption optimization in real time on selected vessels. Over the years, the Company has been consistently following fleet renewal program, selling some of its oldest and least efficient vessels and by acquiring modern and efficient ships. This has been an important contributor towards enhancing the energy efficiency of the Company's fleet and reducing its GHG emissions. All company vessels are in compliance with IMO's EEXI regulations and have approved EEXI technical file. In the Company's research on decarbonization it has initiated couple of pilot projects on one of its vessels, expecting to complete installation of both in Q1FY2027. First one works on a technology where it improves electrical conductivity in ship's power management system by reduction in Impedance, Heat, Noise, Vibration and Harmonic Distortion losses and hereby reducing emissions from diesel generators. The second technology maintains constant main engine shaft power or constant ship speed to optimize fuel efficiency through an AI-powered engine management and thereby providing emission reductions. Basis their outcome, the Company plans to implement to other vessels. Use of combustion catalysts fuel additives on company vessels. All the Company's vessels are free of Ozone Depleting Substance (ODS) and in compliance with respective regulation 12 of IMO MARPOL Annex VI. Applicable Company vessels are complying with regulation 15 of IMO MARPOL Annex VI on Volatile Organic Compound (VOC) and have implemented Class approved VOC management plan. <p>For the European Union's (EU) environmental regulations on shipping, Emissions Trading System (ETS) & FuelEU Maritime, your Company has taken measures to meet their requirements. The Company has contracted with two reputed carbon brokers and has been carrying out the purchase and management of EUAs for non-pool vessels through them and for pool vessels its being handled by respective pool managers.</p> <p>For FuelEU Maritime, the Company has contracted with one pooling service provider and completed the CY2025 compliance requirements by availing the pooling option for the non-pool vessels and for pool vessels it is managed by respective commercial pool managers.</p> <p>The Company successfully completed the EUA submission process to EU authorities through THETIS platform for the CY2024 period much before the due date of 30th Sept 2025 for all the applicable vessels.</p>

Name of Product / Service	Description of Risk/Concern	Action Taken
	Ballast water	<p>Ballast water is essential for safe and efficient shipping operations. It reduces stress on the vessel's hull, substituting weight lost due to consumption of potable water and fuel and changes to cargo load. However, loading and unloading untreated ballast water poses serious ecological, economic and health risks as ships become a vector for the transfer of organisms between ecosystems.</p> <p>A variety of technologies are used for ballast water treatment, these include i.e.: Filtration (physical); Chemical Disinfection (oxidizing and non-oxidizing biocides); Ultraviolet treatment; Deoxygenation treatment; Heat (thermal treatment) or Magnetic Field Treatment. A typical ballast water treatment system on board ships, uses two or more technologies to ensure that the treated ballast water is compliant with the IMO standards. As of 31st March 2026, all our Company's vessels are now fitted with ballast water treatment systems (BWTS) onboard.</p> <p>A ballast water exchange system involves the substitution of water in a ship's ballast tanks using either a sequential, flow-through, dilution or other exchange method which is recommended or made obligatory by the IMO. With all vessels having ballast water treatment systems, exchange option is now used only as a contingency measure when the treatment system is non-operational or unavailable.</p>
	Domestic Discharges	<p>The discharge of sewage from ships into the sea, can create a health hazard and contribute to marine pollution. Sewage can also lead to oxygen depletion and can be an obvious visual pollution in coastal areas – a major problem for countries with tourism industry.</p> <p>It is generally considered that on the high seas, the oceans are capable of assimilating and dealing with raw sewage through natural bacterial action. Therefore, the regulations in Annex IV of MARPOL prohibit the discharge of sewage into the sea within a specified distance from the nearest land, unless otherwise provided.</p> <p>All the Company vessels are fitted with flag approved sewage Treatment System in compliance with IMO's MARPOL Annex IV requirements. Additionally, some ships have holding arrangements to meet the local restrictions with respect to discharge of treated sewage.</p>
	Operational Discharges	<p>All the Company vessels are fitted with approved 15ppm Oily Water Separator equipment in compliance with IMO's MARPOL Annex I requirements for their respective Engine room bilge discharges.</p> <p>All the Company's oil tanker vessels are fitted with approved Oil Discharge Monitoring Systems in compliance with IMO's MARPOL Annex I requirements for the respective tank washing discharges.</p> <p>All the Company's bulk carrier vessels discharge the hold wash water in compliance with IMO's MAPROL Annex V requirements for the hold washings done by sea and/or fresh water as applicable.</p>

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry): **Not Applicable.**

Indicate Input Material	Recycled or Re-Used Input Material to Total Material	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format: **Not Applicable**.

	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category: **Not Applicable**.

Indicate Product Category	Reclaimed Products and their packaging materials as % of Total Products Sold in Respective Category

PRINCIPLE 3 : Businesses should respect and promote the well-being of all employees, including those in their value chains

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of employees:

Category	% of Employees Covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)	
Permanent Employees (Shore Staff)											
Male	173	173	100.00%	173	100.00%	173	100.00%	N.A.	-	N.A.	-
Female	59	59	100.00%	59	100.00%	59	100.00%	N.A.	-	59	100.00%
Total	232	232	100.00%	232	100.00%	232	100.00%	N.A.	-	59	25.43%
Other than Permanent Employees (Shore Staff)											
Male	50	50	100.00%	29	58.00%	50	100.00%	N.A.	-	N.A.	N.A.
Female	22	22	100.00%	21	95.45%	22	100.00%	N.A.	-	N.A.	N.A.
Total	72	72	100.00%	50	69.44%	72	100.00%	N.A.	-	N.A.	N.A.
Permanent Employees (Floating Staff)											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Employees (Floating Staff)											
Male	1868	1868	100.00%	1868	100.00%	N.A.	-	N.A.	-	N.A.	-
Female	4	4	100.00%	4	100.00%	4	100.00%	N.A.	-	N.A.	-
Total	1872	1872	100.00%	1872	100.00%	4	0.21%	-	-	-	-

b. Details of measures for the well-being of workers: **Not Applicable**

Category	% of Workers Covered By										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
	Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)	
Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
Other than Permanent Workers											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Cost incurred on well-being measures as a% of total revenue of the Company.	0.09%	1.06%

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of Employees Covered as a % of Total Employees	No. of Workers Covered as a % of Total Workers	Deducted and Deposited with the Authority (Y/N/N.A.)	No. of Employees Covered as a % of Total Employees	No. of Workers Covered as a % of Total Workers	Deducted and Deposited with the Authority (Y/N/N.A.)
Shore Staff						
PF	100.00%	N.A.	Y	100.00%	N.A.	Y
Gratuity	100.00%	N.A.	Y	100.00%	N.A.	Y
ESI	-	N.A.	-	-	N.A.	-
Others – Superannuation Scheme	17.97%	N.A.	Y	20.30%	N.A.	Y
Others – National Pension Scheme	46.48%	N.A.	Y	43.23%	N.A.	Y
Others – Post- retirement Medical Benefit for Executive Directors and Senior Management Employees	0.33%	N.A.	N.A.	0.75%	N.A.	N.A.

Benefits	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of Employees Covered as a % of Total Employees	No. of Workers Covered as a % of Total Workers	Deducted and Deposited with the Authority (Y/N/N.A.)	No. of Employees Covered as a % of Total Employees	No. of Workers Covered as a % of Total Workers	Deducted and Deposited with the Authority (Y/N/N.A.)
Others – Retirement Benefit Scheme for Whole Time Directors	0.33%	N.A.	N.A.	0.37%	N.A.	N.A.
Floating Staff						
PF	100.00%	N.A.	Y	100.00%	N.A.	Y
Gratuity	100.00%	N.A.	Y	100.00%	N.A.	Y
ESI	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Others – Superannuation/ Pension/Annuity	100.00%	N.A.	Y	100.00%	N.A.	Y

All the eligible employees are covered for PF and Gratuity benefits.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

Currently, the Company does not have any differently abled employees. However, the Registered office of the Company is equipped with elevators, wheelchairs etc.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy:

Currently, the Company does not have any differently abled employees. However, the Company’s human resources policies and Code of Conduct do not tolerate any discrimination on the basis of race, colour, religion, disability, gender, national origin, age etc. The Company believes in creating an equal opportunity workplace for its employees.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	N.A.	N.A.	N.A.	N.A.
Female	-	-	N.A.	-
Total	-	-	N.A.	-

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

Permanent Workers	N.A.
Other than Permanent Workers	N.A.
Permanent Employees	Yes. Grievance box in office for shore staff and grievance redressal mechanism as per Maritime Labour Convention for floating staff.
Other than Permanent Employees	

7. Membership of employees and workers in association(s) or Unions recognised by the listed entity:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total Employees / Workers in Respective Category (A)	No. of Employees / Workers in Respective Category, who are part of Association(s) or Union (B)	% (B / A)	Total Employees / Workers in Respective Category (C)	No. of Employees / Workers in Respective Category, who are part of Association(s) or Union (D)	% (D / C)
Total Permanent Employees (Shore Staff)	232	32	13.79%	240	37	15.41%
- Male	173	16	9.25%	176	19	10.79%
- Female	59	16	27.11%	64	18	28.12%
Total Employees (Floating Staff)	1872	1872	100.00%	1862	1862	100.00%
- Male	1868	1868	100.00%	1859	1859	100.00%
- Female	4	4	100.00%	3	3	100.00%
Total Permanent Workers (Not Applicable)						
- Male						
- Female						

8. Details of training given to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees (Shore Staff)										
Male	223	192	86.09%	200	89.68%	176	158	89.77%	167	94.88%
Female	81	68	83.95%	49	60.49%	64	58	90.62%	45	70.31%
Total	304	260	85.52%	249	81.90%	240	216	90.00%	212	88.33%
Employees (Floating Staff)										
Male	1869	1820	97.38%	1752	93.74%	1859	1785	96.01%	1531	82.36%
Female	3	3	100.00%	3	100.00%	3	3	100.00%	3	100.00%
Total	1872	1823	97.38%	1755	93.75%	1862	1788	96.02%	1534	82.38%
Workers (Not Applicable)										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees (Shore Staff)						
Male	232	173	74.56%	176	176	100.00%
Female	72	50	69.44%	64	64	100.00%
Total	304	223	73.35%	240	240	100.00%
Employees (Floating Staff)						
Male	1868	1868	100.00%	1859	1859	100.00%
Female	4	4	100.00%	3	3	100.00%
Total	1872	1872	100.00%	1862	1862	100.00%
Workers (Not Applicable)						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? (Yes/No) If yes, the coverage of such system? **Yes**
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity? **Refer note below**
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. **Not Applicable**
- Do the employees / worker of the entity have access to non-occupational medical and healthcare services? **Yes**

Office:

The Company's workplace is certified by DNV for adherence to OSHAS norms. The building is manned by security on a 24x7 basis and is supported by surveillance cameras. Water and food quality is tested periodically at accredited labs. The Company has tied up with prominent hospitals and diagnostic centers for annual health checkups for employees. A doctor visits the premises for everyday consultation for employees. Fire safety drills are conducted twice a year to familiarize staff on evacuation protocols. Fire detectors and alarms are placed at all floors of the building and tested regularly.

To improve the quality of life for shore employees, besides having hybrid working arrangement from office & home, the Company has provided remote offices at four locations in suburbs of Mumbai, this initiative will help employees to reduce their commute time and spend the quality time with their families.

Ships:

Besides meeting the requirements under ISM code and MLC, all ships are certified for ISO 45001:2018 standard which takes care of Occupational, Health and Safety aspect on board. All seafarers are provided with good quality food, safe drinking water, hygienic living quarters, safe working environment, control on work hours, onboard recreational facilities, insurance covers and adequate internet access to stay connected with family and friends. Additionally, seafarers can avail 24x7 remote medical support for illnesses and injuries, shore doctor consultancy in foreign ports wherever necessary and remote counselling service to maintain mental wellbeing. Ships are fitted with adequate lifesaving and fire-fighting appliances which are maintained at all times, periodically inspected and tested. Seafarers are trained to use them in case of emergencies.

11. Details of safety related incidents in the following format:

Safety Incident/Number	Category*	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.31	0.20
	Workers	NA	NA
Total recordable work-related injuries	Employees	3	2
	Workers	NA	NA
No. of fatalities	Employees	NIL	NIL
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	NIL	NIL
	Workers	NA	NA

*Including the contract workforce

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Refer Sr. No. 10 above.

13. Number of complaints on the following made by employees and workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending Resolution at the end of year	Remarks	Filed during the year	Pending Resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or Statutory Authorities or Third Parties)
Health and safety practices	100% of the Company's ships are assessed regularly from Indian/MI Flag administration (as applicable) and during 3 rd party inspections from Port state controls, OCIMF's Ship Inspection Report Program (SIRE) for tanker ships and Right Ship Inspections for bulk carrier ships.
Working Conditions	Shore Office undergoes annual DOC audit from Indian Flag administration, DNV conducts annual OHSAS audit and the office is certified for it. Also, the office undergoes periodical audits under Tanker Management and Self-Assessment (TMSA) program from different oil majors.

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

All corrective and preventive measures are always implemented within assigned time frame as per incident investigation. Continuous efforts are made via Campaigns, Google form Surveys, Seminars, Training courses and Sailing auditors conducting training while on board.

LEADERSHIP INDICATORS

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees : **Yes** (B) Workers **Not Applicable**.
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners: **Not Applicable**.
- Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been /are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total No. of affected Employees/ Workers		No. of Employees/Workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Employees	-	-	-	-
Workers	NA	NA	NA	NA

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? **No**

5. Details on assessment of value chain partners: **Not Applicable**.

	% of Value Chain partners (by value of business done with such partners) that were assessed
Health and safety practices	
Working Conditions	

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners: **Not Applicable**.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

Any category of individual, body corporate or organisation that adds value to the business of the Company, has significant interest in or impact on the business or operations of the Company is identified as a key stakeholder. Such identification is done by the Company based on internal deliberations.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as vulnerable and marginalized group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), others	Frequency of engagement (Annually/ Half Yearly/ Quarterly/ Others – please specify)	Purpose and Scope of engagement Including Key Topics and Concerns Raised during such engagement
Shareholders	No	Letters, reports, emails, website of the Company and stock exchanges, newspaper advertisements, meetings	Quarterly	<ul style="list-style-type: none"> Communicating material business developments Sharing financial and operational results Seeking consent of the shareholders on certain business related matters
Debenture holders and Lenders	No	Letters, emails, website of the Company and stock exchanges, newspaper advertisements, meetings	As and when required	<ul style="list-style-type: none"> Communicating material business developments Sharing financial and operational results
Employees	No	Letters, emails, website of the Company, pamphlets, intranet, notice board	Ongoing basis	<ul style="list-style-type: none"> Human resource policies and rules Career management and growth prospects Work culture, health and safety matters
Customers, suppliers and intermediaries engaged by the Company, such as agents, contractors, etc.	No	Letters, emails, website of the Company and stock exchanges, newspaper advertisements, meetings	Ongoing basis	<ul style="list-style-type: none"> Business related matters

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

There is no formal direct consultation process between various stakeholders and the Board. The senior management of the Company maintains a constant and proactive engagement with the stakeholders on various matters including economic, environmental and social matters. Key outcomes of such engagement, if any, are placed before the Board and its Committees from time to time.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics - Yes. If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Following feedbacks from various stakeholders were used for improvements in the Company's procedures and practices:

- a) Basis the feedback from P&I circulars, media reports and agent's feedback, the document list of ports banning Open Loop Scrubbers was updated in procedures for the new countries who have imposed the restrictions.
 - b) Basis the new requirements following were added into the Company procedures:-
 - Finland's sewage and grey water regulation for ships in their territorial waters.
 - Guidance for the temporary storage of treated sewage and/or grey water in ballast water tanks.
 - Guidance on the application of the Ballast Water Convention while operating in challenging water quality (CWQ) ports.
 - MARPOL Annex VI – SEEMP & Fuel Data Amendments - Updated SEEMP Part II mandatory and Enhanced fuel consumption and transport work data under IMO DCS.
 - STCW – Harassment, Bullying and Sexual Assault training and addition of same into MLC / DMLC for compliance.
 - c) Basis the feedback from SIRE 2.0 and RightShip inspections, following were added into the Company's procedures:-
 - Squat Information on the Bridge - Keep vessel-specific squat data for loaded and ballast conditions on the bridge and discuss squat effects with the pilot during the Master-Pilot exchange.
 - New chapters added to Bulk Operations - Chapter 11 – Cargo System and Equipment and Chapter 12 – STS Operations.
 - Hull and Structural checks expanded - More detailed checks added for ship structure.
 - Drill Record form enhanced - Drill forms updated to clearly record: Drill scenario and contingency plan tested, safety measures during the drill, Summary of actions carried out, Equipment demonstrated, lessons learned, Training gaps identified.
 - Helicopter Operating Area - Added requirement for Class-endorsed strength confirmation or approved structural drawings.
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.: **Not Applicable.**

PRINCIPLE 5 : Businesses should respect and promote human rights

ESSENTIAL INDICATORS

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. of Employees / Workers Covered (B)	% (B / A)	Total (C)	No. Of Employees/ Workers Covered (D)	% (D / C)
Employees (Shore Staff)						
Permanent	232	174	75.00%	240	192	80.00%
Other than permanent	72	51	70.83%	26	6	23.08%
Total Employees	304	225	74.01%	266	198	74.43%
Employees (Floating Staff)						
Permanent	-	-	-	-	-	-
Other than permanent	1872	1468	78.42%	1862	1289	69.22%
Total Employees	1872	1468	78.42%	1862	1289	69.22%
Workers (Not Applicable)						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2025-26 (Current Financial Year)						FY 2024-25 (Previous Financial Year)					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage			
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)		
Employees (Shore Staff)												
Permanent	232	-	-	232	100.00%	240	-	-	240	100.00%		
Male	173	-	-	173	100.00%	176	-	-	176	100.00%		
Female	59	-	-	59	100.00%	64	-	-	64	100.00%		
Other than Permanent	72	-	-	72	100.00%	26	-	-	26	100.00%		
Male	50	-	-	50	100.00%	26	-	-	26	100.00%		
Female	22	-	-	22	100.00%	-	-	-	-	-		
Employees (Floating Staff)												
Permanent	-	-	-	-	-	-	-	-	-	-		
Male	-	-	-	-	-	-	-	-	-	-		
Female	-	-	-	-	-	-	-	-	-	-		

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Other than Permanent	1872	-	-	1872	100.00%	1862	-	-	1862	100.00%
Male	1868	-	-	1868	100.00%	1859	-	-	1859	100.00%
Female	4	-	-	4	100.00%	3	-	-	3	100.00%
Workers (Not Applicable)										
Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Other than Permanent	-	-	-	-	-	-	-	-	-	-
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

3. Details of remuneration/salary/wages:

a. Median remuneration / wages:

	Male		Female	
	Number	Median Remuneration/ Salary/ Wages of Respective Category	Number	Median Remuneration/ Salary/ Wages of Respective Category
Board of Directors (Other than KMP)	9	₹ 31,90,000	2	₹ 35,85,206
Key Managerial Personnel	3	₹ 4,13,09,858	0	-
Employees other than BOD and KMP*	1931	₹ 11,84,727	68	₹ 25,13,317
Workers	-	-	-	-

* Considering the pattern of employment in the shipping business, the remuneration paid to members of the shipboard staff who have worked on board the Company's ships for only a short period during the year have not been considered for the purpose of calculating median remuneration.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	4.27%	3.86%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (No)

The nature of business of the Company does not have human rights impacts. The business of the Company does not cause or contribute to human rights issues.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company has grievance box in office for shore staff and Company Procedures IMS Chapter 3 based on Maritime Labour Convention for floating staff for redressal of all grievances of the employees including human rights issues, if any.

6. Number of complaints on the following made by employees and workers:

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

7. Complaints filed under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Sexual Harassment (Prevention, Prohibition and Redressal) Policy of the Company prevents engaging in retaliatory acts against any employee who reports incident of alleged sexual harassment or participates in proceedings relating thereto. It is the policy of the Company to ensure that aggrieved employees or witnesses are not victimized or discriminated against. Such persons also have access to the Internal Complaints Committee which is authorized to take appropriate disciplinary action.

The Whistle-Blower Policies of the Company offer protection to the whistle-blowers against any unfair treatment such as retaliation, demotion, suspension/termination of service etc. Similar protection is given to any employee assisting in the said investigation. The whistle-blowers may raise their concern to the Chairman & Managing Director, Chairman of the Audit Committee, Compliance Officer or Chief Operating Officer.

9. Do human rights requirements form part of your business agreements and contracts? (Yes)

The human rights requirements pertaining to employees are covered under the employment rules, Maritime Labour Convention and local Collective Bargaining Agreement (CBA of INSA- MUI & INSA-NUSI) requirements.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or Statutory Authorities or third parties)
Child labour	Office and all the ships are assessed. DNV conducts OHSAS audit annually and the office is certified.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above. **(Nil)**

The Company is compliant with the relevant laws.

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

There were no human rights grievances / complaints against the Company.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

The nature of business of the Company does not have human rights impacts. The human rights of the employees are protected under the Human Resource policies of the Company, which are generally reviewed from time to time.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

The registered office of the Company is equipped with elevators, wheelchairs etc.

4. Details on assessment of value chain partners: **Not Applicable**

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above: **Not Applicable**

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	1,080.338 GJ	1,217.646 GJ
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	1,080.338 GJ	1,217.646 GJ
From non- renewable sources		
Total electricity consumption (D)	3,873.947 GJ	4,094.813 GJ
Total fuel consumption (E)	10,313,471.034 GJ	10,859,774.064 GJ
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	10,317,344.981 GJ	10,863,868.877 GJ
Total energy consumed (A+B+C+D+E+F)	10,318,425.319 GJ	10,865,086.523 GJ
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from operations)	0.000281998	0.000283713
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.005735842	0.005861518
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: The revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by the International Monetary Fund (IMF) - for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.66, respectively.

Energy intensity has been recalculated for FY 2025 in GJ/INR unit for uniformity.

The source for PPP rate for India is IMF website: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Until FY24, the Company reported GHG assertion report as per ISO 14064-1 (2006) Greenhouse gases – Part 1 guidelines which was verified by Class DNV. For last fiscal FY25, the Company underwent BRSR Core Reasonable Assurance through DNV Business Assurance India Private Limited on a voluntary basis and this fiscal the Company is doing it as required mandatorily by SEBI.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.: **Not Applicable.**

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
WATER WITHDRAWAL BY SOURCE (IN KILOLITRES)		
(i) Surface water	-	-
(ii) Groundwater	10950 KL	-
(iii) Third party water	46982.58 KL*	44091.9 KL*
(iv) Seawater / desalinated water	107290.2 KL^	110267.40 KL^
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	165222.783 KL	154359.30 KL
Total volume of water consumption (in kilolitres)	100136.435 KL	154359.30 KL
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/INR)	0.00000274	0.00000403
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/ INR adjusted for PPP)	0.00005566	0.00008327
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

* Fresh water taken from shore by Ships for FY2025. And for this fiscal FY2026 it also includes the water sourced by offices from municipal corporation and water tanker supplier.

^ Desalinated water by Ships onboard using Fresh Water Generator

Note: The revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by the International Monetary Fund (IMF) - for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.66, respectively. Water intensity has been recalculated for FY 2025 in KL/INR unit for uniformity.

The source for PPP rate for India is IMF website <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **Yes, this fiscal, the Company is undergoing BRSR Core Reasonable Assurance through DNV Business Assurance India Private Limited.**

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharged by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	1748.70	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	4562.19 KL *

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
- With treatment – please specify level of treatment	39945.36 KL ^{^^} (Ph 6.5~8) 4418.69 KL [†] (1000 ppm)	5976.09 KL [^] (15 ppm) 11032.762 KL [†] (1000 ppm)
(iv) Sent to third – parties		
- No treatment	8663.17 KL [§]	570.30 KL [§]
- With treatment – please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	54775.918 KL	22141.342 KL

^{^^} Sewage discharges from ships post treatment through onboard sewage treatment plant.

[†] Tank washings discharged from 1000 ppm equipment.

[§] Tank washings disposed to shore reception facilities

Note: Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N). If yes, name of the external agency. **Yes, this fiscal, the Company is undergoing BRSR Core Reasonable Assurance through DNV Business Assurance India Private Limited.**

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. **The Company has implemented Zero Liquid Discharge mechanism in its training institute, GEIMS, Lonavala. GEIMS has a sewage treatment plant and storage tanks for collecting and reusing the treated water. This water is reused for flushing, gardening and cleaning purposes within the premises.**

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please Specify Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Nox	MT	16349.74	17416.58
Sox	MT	1728.25	2172.40
Particulate matter (PM)	MT	929.47	1019.50
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others – please Specify	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **Yes, this fiscal, the Company is undergoing BRSR Core Reasonable Assurance through DNV Business Assurance India Private Limited.**

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	810210.573 MT Breakup:- CO2 from fuel = 795861.307 MT CO2e of CH4 = 379.380 MT CO2e of N2O = 12511.916 MT CO2e of R22 = 9.8 MT CO2e of R 404A = 1281.288 MT CO2e of R 407C = 66.778 MT CO2e of R 410 = 2.256 MT CO2 from Diesel Oil = 28.022 MT CO2 from Cooking Gas=62.837 MT CO2e of fire extinguishers maintenance=6.988 MT	857135.21 MT Breakup:- CO2 from fuel = 838126.718 MT CO2e of CH4 = 399.366 MT CO2e of N2O = 13171.038 MT CO2e of R22 = 176.400 MT CO2e of R 404A = 4096.812 MT CO2e of R 407C = 1061.191 MT CO2 from Diesel Oil = 20.336 MT CO2 from Cooking Gas=62.615 MT CO2e of fire extinguishers maintenance=20.731 MT
Total Scope 2 emissions - Location based (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	817.713 MT	826.925 MT
Total Scope 2 emissions - Market based (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	764.028 MT	
Total Scope 1 and Scope 2 emission intensity per rupee of turnover - Market based (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	-	0.0000221636	0.0000224034
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) - Market based (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	-	0.000450807	0.000462855
Total Scope 1 and Scope 2 emission intensity in terms of physical output	-	-	-
Total Scope 1 and Scope 2 emission intensity (optional) - the relevant metric may be selected by the entity.			

Note: The revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by the International Monetary Fund (IMF) - for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.66, respectively.

Emission intensity has been recalculated for FY 2025 in MT CO2e/INR unit for uniformity.

The source for PPP rate for India is IMF website <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **Yes, this fiscal, the Company is undergoing BRSR Core Reasonable Assurance through DNV Business Assurance India Private Limited.**

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

Yes. The Company abides by the existing regulations and guidelines set by the IMO regarding climate change mitigation and air pollution. The Company supports their climate strategy towards 2050, which aims to reduce CO₂ emissions per transport work, as an average across international shipping by at least 40% by 2030, pursuing efforts towards total GHG emission reduction by 70% by 2040, compared to 2008 levels; and to achieve net zero by 2050 compared to 2008 levels.

Since 2014, Company has a dedicated department responsible for Vessel Performance Management. They helped in enhancing fuel efficiency of vessels through advising on retro-fitment of energy saving devices and operational measures which in turn reduced GHG emissions.

Following projects are being executed on the Company's ships for reduction in GHG emissions:

- a) MEWIS Duct
- b) Fitment of redesigned propellers on selected ships
- c) MAN B&W ECO Cam
- d) Use of combustion catalysts fuel additives
- e) LED lighting
- f) Voyage optimization software
- g) High performance paints
- h) Periodical hull & propeller cleaning
- i) Adaptive autopilot retrofit
- j) Ultrasonic equipment for biofouling protection of propellers
- k) Robotic In-transit hull cleaning equipment (ITCH)

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
TOTAL WASTE GENERATED (IN METRIC TONNES)^		
Plastic waste (A)	615.27 m ³	665.29 m ³
E-waste (B)	37.27 m ³	48.80 m ³
Bio-medical waste (C)	4.19 m ³	0.26 m ³
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	3027.86 m ³	3094.19 m ³
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1872.06 m ^{3*}	1475.16 m ^{3*}
Total (A+B + C + D + E + F + G + H)	5556.65 m³	5283.70 m³
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000015	0.00000014
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000309	0.00000285
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	73.56 m ³	2.14 m ³
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	73.56 m³	2.14 m³

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	1487.75 m ^{3**}	1733.61 m ^{3**}
(ii) Landfilling	-	-
(iii) Other disposal operations	3751.46 m ^{3#} 243.87 m ^{3##}	3298.12 m ^{3#} 249.83 m ^{3##}
Total	5483.08 m³	5281.56 m³

[^] The waste and oily residues generated onboard ships are of mixed nature, hence the density determination is not possible for conversion into Metric Ton. Considering the above challenge the data recording and reporting is done in cubic meters under regulatory framework of International Maritime Organisation's (IMO), MARPOL Annex V and DG Shipping's Swachh Sagar Portal.

* Food waste, domestic waste, used cooking oil, incinerator ash & operational wastes

** Food waste, domestic waste, used cooking oil, operational waste & oily residues from ships and dry & wet wastes from offices

To reception facility - Food waste, domestic waste, used cooking oil, incinerator ash, operational waste & oily residues from ships and dry & wet wastes from offices

To Sea - Food waste

Note: The revenue from operations has been adjusted for Purchasing Power Parity (PPP) based on the latest PPP conversion factor published by the International Monetary Fund (IMF) - for India. For the years ended March 31, 2026 and March 31, 2025, it is 20.34 and 20.66, respectively

Waste intensity has been recalculated for FY 2025 in m³/INR unit for uniformity.

The source for PPP rate for India is IMF website <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **Yes, this fiscal, the Company is undergoing BRSR Core Reasonable Assurance through DNV Business Assurance India Private Limited.**

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes. **Not Applicable.**

The Company is into a business of marine transportation of bulk commodities and does not manufacture any product for sale. However wastes generated on board during normal operation of ship are handled as per vessel specific garbage management plan and landed ashore to approved reception facilities for further processing in accordance with IMO's MARPOL Annex V and local regulations as applicable.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format: **Not Applicable**

S. No.	Location of Operations/Offices	Type of Operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) if no, the reasons thereof and corrective action taken, if any.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: **Not Applicable**

Name and brief details of project	EIA Notification No.	Date	Whether Conducted by Independent external agency (Yes / No)	Results Communicated in Public Domain (Yes / No)	Relevant Web Link

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act and Rules thereunder (**Yes**). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / Regulation / Guidelines which was not complied with	Provide details of the Non-Compliance	Any fines / Penalties / Action Taken By Regulatory Agencies Such as Pollution Control Boards or by Courts	Corrective action taken, if any

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres): **Not Applicable**

For each facility/ plant located in areas of water stress, provide the following information:

(i) Name of the area.

(ii) Nature of operations.

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater /Desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
(iv) Sent to third – parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

These details are not monitored considering the nature of the business of the Company.

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. **Not Applicable**

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative Undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the Initiative
1.	In the Company's efforts to reduce emissions and conserve the environment, the Company has implemented 75 energy saving and emission reduction initiatives in this financial year on various vessels which includes : a) MAN B&W EcoCam – 01 b) LED lighting – 03 c) Adaptive autopilot retrofit – 07 d) High performance hull coatings – 08 e) Ultrasonic equipment for biofouling protection of propellers – 11 f) Hull Cleaning – 16 g) Propeller polishing – 28 h) Usage of Biofuel blend B30 – 01		Reduction in emissions and improvement in energy efficiency
2.	Use of sewage treatment plant and collection in holding tank within port limits based on local requirements.		Reduction in sea water pollution
3.	a) Use of Ballast Water Treatment and Exchange Systems b) Use of low friction hull coatings c) Hull cleaning and propeller polishing basis the continuous monitoring of ships' performance d) Ultrasonic equipment for biofouling protection of propellers Robotic In-transit hull cleaning equipment		Protection of biodiversity
4.	Use of Incinerators, Compactors, Communiter, Shredders and Food waste freezer		Garbage and Waste Management
5.	Use of Oily Water Separators and Oil discharge monitoring equipment		Reduction in sea water pollution

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web-link.

The BCMS (Business Continuity Management System) was put in place to outline the intent of the Company and its responsibilities and arrangements to ensure continuity of its vital services and critical functions in the event of an emergency or crisis.

The objectives of Business Continuity Management are the following:

- Protect Human Resources (people), Information (physical & electronic) and Assets during a disruptive incident.
- Ensure availability of resources needed for the establishment, implementation, maintenance and continual improvement of the BCMS.
- Establish a holistic risk management strategy taking into account the internal and external issues along with the requirements of the interested parties; applicable legal, regulatory and statutory obligations.
- Identify and prioritize activities which support the provision of the Company's services.
- Contain and minimize the impact of disruptive incidents on the Company's revenue, operations and reputation.
- Establish, implement and maintain a formal documented process for assisting the Company to respond, recover and return to normal business state after an incident.
- Identify and establish communication needs with employees, customers, partner entities, local community and other interested parties, including media.
- Embed BCM culture among the Company's business processes across all levels.

- Promote BCM awareness in the organization by means of effective communication, education and training so employees are aware of the organizational objectives and their own roles in the program.
- Establish methods for monitoring, measurement, analysis and evaluation of the BCMS and take corrective actions to continually improve the Company's resilience posture.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Not Applicable

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Not Applicable

8. How many Green Credits have been generated or procured:

- By the listed entity - Nil
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners – **Not Applicable**

The Company did not generate or procure any Green Credits as per the requirements of Ministry of Environment, Forest and Climate Change's (MoEFCC) Green Credit Programme (GCP). Though, to meet the European Union Emission Trading System (EU ETS) regulations total 23,486 European Union Allowances (EUAs) were purchased directly by the Company or by charterers for the applicable EU voyages done by the Company's vessels during CY 2025.

PRINCIPLE 7 : Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

ESSENTIAL INDICATORS

- Number of affiliations with trade and industry chambers/ associations : 4
 - List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and Industry Chambers/ Associations	Reach of trade and Industry Chambers/ Associations (State/ National)
1.	Indian National Shipowners' Association	National
2.	Baltic and International Maritime Council (BIMCO)	International
3.	Bombay Chamber of Commerce & Industry	State
4.	Federation of Indian Export Organisations	National

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of Authority	Brief of the Case	Corrective action taken
-	-	-

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity:

S. No.	Public Policy Advocated	Method resorted for such Advocacy	Whether Information Available In Public Domain? (Yes/No)	Frequency of Review by Board (Annually/ Half Yearly/Quarterly/ Others – Please Specify)	Weblink, if Available
-	-	-	-	-	-

PRINCIPLE 8 : Businesses should promote inclusive growth and equitable development

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year:
Not Applicable

Name and brief details of project	SIA Notification No.	Date of Notification	Whether conducted by Independent External Agency (Yes / No)	Results Communicated in Public Domain (Yes / No)	Relevant web link

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: **Not Applicable**

S. No.	Name of project for which R&R is ongoing	State	District	No. of Project Affected Families (Pafs)	% of PAFS Covered by R&R	Amounts paid to PAFS In the FY (In INR)

3. Describe the mechanisms to receive and redress grievances of the community.: **Not Applicable**

The nature of business of the Company does not have any impact on the community.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	6.64%	2.23%
Directly from within India	27.10%	34.11%

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

LOCATION	FY 2025-26 Current Financial Year	FY 2024-25 Previous Financial Year
Rural	-	-
Semi- urban	0.89%	0.67%
Urban	-	-
Metropolitan	99.11%	99.33%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

LEADERSHIP INDICATORS

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): **Not Applicable**

Details of Negative Social Impact Identified	Corrective Action Taken

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount Spent (in INR)
1.	Arunachal Pradesh	Namsai	27,75,000
2.	Chhattisgarh	Kanker	70,00,000
3.	Tripura	Dhalai	4,16,667
4.	Gujarat	Narmada	2,06,667
Total			1,03,98,334

3 (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? **No**

(b) From which marginalized /vulnerable groups do you procure?

(c) What percentage of total procurement (by value) does it constitute?

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge: **Not Applicable**

S. No.	Intellectual property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit Shared (Yes / No)	Basis of Calculating Benefit Share

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.: **Not Applicable**

Name of Authority	Brief of the case	Corrective Action Taken

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefited from CSR Project	% of beneficiaries from Vulnerable and Marginalised Groups
1.	17000ft Foundation: Strengthening Foundational Learning - design and develop an age-appropriate, experiential curricula with supporting Teaching Learning Materials (TLMs), that provides holistic learning for children from pre-primary to grade 3 in government schools in Ladakh.	400 children	70%
2.	Adhyayan Quality Education Foundation (AQEF): Supporting AQEF to work with education stakeholders - government schoolteachers and education department officials in Arunachal Pradesh.	Approx. 800 government schools	70%
3.	Alumni Association of College of Engineering, Guindy 1990 (AACEG): Scholarships to students belonging from economically weaker families to cover cost of their engineering course and other course activities in CEG, Chennai.	40 students	80%
4.	Anushkaa Foundation for Eliminating Clubfoot (AFEC): Supporting the operation of clubfoot clinics - surgery, counselling, and post-surgery care, that cater to children identified with clubfoot in Gujarat and Tripura.	Approx. 500 children	60%

S. No.	CSR Project	No. of persons benefited from CSR Project	% of beneficiaries from Vulnerable and Marginalised Groups
5.	Animedh Charitable Trust (ACT): To improve maternal and child health status and reduce malnutrition in Dadra Nagar Haveli Daman & Diu (DNH & DD) through the implementation of a first 1000-day approach in partnership with public health and nutrition departments and the community and technical partnership from SNEHA. The focus would be on 98 Anganwadis.	98 Anganwadis/ Approx. 2000 children	70%
6.	Access Livelihoods Foundation (ALF): To work with 300 women farmers and 300 women weavers in Andhra Pradesh and Telangana to provide training, resources and opportunities for livelihood enhancement.	Approx. 300 women	60%
7.	ATMA Education: Contribute to Atma's Accelerator Programme to provide capacity building support to five small to mid-sized NGOs in Gujarat and work on Organizational Development (OD) areas, thus improving the scalability and sustainability of the NGOs.	5 NGOs	60%
8.	Ayang Trust: Empowering women farmers and artisans to bridge the skill gap, form producer organizations, enable sustainable finance and market linkages and support in promoting as successful entrepreneurs in Assam.	600 women	70%
9.	CanSupport: Support home-based palliative care for people living with cancer and families/caregivers in Delhi and NCR.	Approx. 500 people living with cancer and approx. 1500 family members/ caregivers	70%
10.	Cuddles Foundation: Provide lifesaving nutrition support to children undergoing cancer treatment in the Regional Cancer Centre in Raipur, Chhattisgarh.	Approx. 1,200 children	70%
11.	Impact Foundation (India): Contribute to the Rebuild India Fund which is a long-term resilience fund that aims to support 100 new grassroots NGOs across India each year with flexible, long-term funding, and need-based capacity building support. GES funds are supporting 10 NGOs under Rebuild India Fund.	10 grassroots NGO's	60%
12.	Eastern Himalayan Foundation: 1. To support EmpowerED: A structured career-readiness program that enables first-generation youth (age 16-22) from Darjeeling and Kalimpong to access higher education, fellowships, and dignified careers. 2. To provide Trailblazer Fellowship: A 10-month program to train undergraduates in identifying and addressing local issues in their communities and campuses.	40 students placement in Universities/ Fellowships and other careers 25 Fellows to implement 10+ social action project	70%
13.	Every Infant Matters: Reduce Maternal and Child mortality/morbidity among 6,000 women and children and detection/treatment of malnutrition in women and children in Kargil, Ladakh.	Approx 3,000 women with anemia and 3,000 malnourished children	70%
14.	Ekho Foundation (Brand name Rocket Learning): Improve early childhood education by bringing together teachers, parents, technology and government systems in Uttarakhand and Meghalaya.	8,100 Anganwadi workers and reach out to approx. 98,400 children	70%

S. No.	CSR Project	No. of persons benefited from CSR Project	% of beneficiaries from Vulnerable and Marginalised Groups
15.	Foundation for Promotion of Sports and Games (OGQ program): Contributing to the Olympic Gold Quest (OGQ) program for the training and support to Athletes for Olympics and para-athletes for Paralympics (Pan India) that have potential to win Olympic medals and other international sports events.	100 athletes and para-athletes	50%
16.	Forum for Knowledge and Social Impact (FKSI) : India Development Review: Support fellowships to document untold narratives and grassroots initiatives in the North-East region, focusing on underrepresented themes such as mental health and disabilities to drive more attention and resources to organizations working in this space.	Approx. 35 stories from the Northeast region featuring the voices, perspectives, and experiences of people from more than 15 tribes and communities	70%
17.	Indian Institute of Technology, Madras (IITM): To set-up a Centre for Capabilities and Access Building Across Disciplines (CABAD) at the Indian Institute of Technology Madras (IITM). The goal is to enhance interest, improve knowledge resources and build high-tech solutions across STEM disciplines for people with disabilities both at Foundational learning and Higher education.	Established Centre for Capabilities and Access Building Across Disciplines (CABAD) in IITM	50%
18.	Inga Health Foundation (IHF): Supporting the cost of surgeries and comprehensive treatment for children and young adults born with deformities of skull and face in Srinagar and Bangalore centers.	45 children	60%
19.	Mauna Dhvani Foundation: Contributing to the training of women weavers and create sustainable livelihood opportunities by revival of local handlooms in 5 tribal villages in Mayurbhanj, Odisha.	365 women weavers	80%
20.	Medha Learning Foundation: To improve career preparation and long-term career outcomes for young students in Uttar Pradesh.	2,000 youth	70%
21.	Nourishing Schools Foundation (NSF): Supporting students across project schools (from 4 th to 9 th grade) in Assam and Rajasthan to take charge of tackling malnutrition.	12,400 students in 62 schools	70%
22.	Nudge Lifeskills Foundation: Contributing to the project to uplift and enable ultra-poor women-led households to graduate out of ultra-poverty in Assam and Meghalaya.	4,000 households	90%
23.	Open Links Foundation: To support Vinoba program - a technology platform, which supports implementation of Foundational Literacy and Numeracy (FLN) and non-academic, life-skills programs (such as reading, spoken English, poetry recitation, and storytelling) at the district level for the holistic development of students.	22,799 teachers and 4,15,026 students	70%
24.	Pratham Infotech Foundation (PIF), in partnership with Educational Initiatives (Ei): To implement Ei's Mindspark project in 35 primary government schools in Patna, Bihar, where the ICT labs have been established for a total of 7,000 students.	Approx 7,000 school children in 35 primary government schools	60%
25.	Saajha: Supporting education project that aims at enhancing the role of parents/ community in government schools in Delhi, that aims to improve the learning outcomes in children.	4,500 children	70%
26.	Samast Mahajan: To integrate community development work in Hanol village, Bhavnagar, Gujarat.	Strengthen community development work in Hanol village	60%

S. No.	CSR Project	No. of persons benefited from CSR Project	% of beneficiaries from Vulnerable and Marginalised Groups
27.	Sri Arunodayam Charitable Trust: Empowering young adults with intellectual disabilities for employment, vocational training, and additionally provide holistic health care services in Chennai, Tamil Nadu.	60 youth for vocational training and approx. 130 youth for holistic health care services	90%
28.	Studeasy Bharat Foundation: To transform 80 government schools into "Smart Schools" as part of the "Blended learning program" in Lucknow, Uttar Pradesh. These smart classes will include smart devices, high-quality educational videos and quizzes for Grades 5-10 that are mapped to the Uttar Pradesh State Board.	Approx. 20,000 students and 400 teachers	60%
29.	Teach to Lead: Support Teach to Lead's fellowship programme, "Teach For India" that recruits outstanding college graduates and professionals who are ready to dedicate two years of their lives teaching in low-income schools. They are termed as "Fellows" by Teach For India.	15 fellows, 525 students	60%
30.	Ummeed Child Development Center: Supporting fellows in 6 schools and contributing to their School Outreach Program by collaborating with organizations in Kashmir to make local school ecosystems more inclusive for children with intellectual disabilities.	20 fellows, 2-3 organizations in Kashmir	50%
31.	Under the Mango Tree Society: To build climate resilient livelihoods through sustainable beekeeping with indigenous bees for Adivasi smallholders in Gujarat, Madhya Pradesh and Maharashtra.	Approx. 180 beekeeper farmers	70%
32.	Vision Empower (VE) Trust: To create technology-enabled inclusive education for students with visual impairment, and capacity building for teachers in special schools across Meghalaya, Tripura, West Bengal.	Approx. 300 students with visual impairment and 135 teachers	70%
33.	Vrutti: Contributing to building wealthy, resilient and responsible farmers through Vrutti's project model in Chhattisgarh.	Approx. 2,500 farmers	70%
34.	The Akanksha Foundation: To equip students with knowledge, skills, and values they need to lead empowered lives in Pune, Maharashtra.	Approx. 400 students and 20 teachers	70%

PRINCIPLE 9 : Businesses should engage with and provide value to their consumers in a responsible manner

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Feedback received from following stakeholders are analysed through RCA methodology and required corrective and preventive actions are implemented across the fleet.

- Oil Majors – vetting inspections
- Terminal feedbacks
- Port state inspections
- Flag state inspections

Complaints from charterers are handled as per agreed Charter party clauses for that voyage. Any other complaints are dealt with in accordance with available contractual remedies.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about: **Not Applicable**

	As a Percentage to Total Turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints in respect of the following:

	FY 2025-26 (Current Financial Year)		Remarks	FY 2024-25 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

4. Details of instances of product recalls on account of safety issues: **Not Applicable**

	Number	Reasons for Recall
Voluntary recalls		
Forced recalls		

- Does the entity have a framework/ policy on cyber security and risks related to data privacy? If available, provide a web-link of the policy.
The Company has adequate systems and processes in place for protecting information assets, handling business data and to minimize and respond to cyber security incidents. Cyber security is covered as part of the risk management framework of the Company. Confidential information shared by third parties, if any, is handled as per the non-disclosure agreements entered into with them.
- Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.: **Nil**
- Provide the following information relating to data breaches:
 - Number of instances of data breaches - **NIL**
 - Percentage of data breaches involving personally identifiable information of customers - **NIL**
 - Impact, if any, of the data breaches - **NIL**

LEADERSHIP INDICATORS

- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available) : **www.greatship.com**
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.: **Not Applicable**
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.: **Not Applicable**
- Does the entity display product information on the product over and above what is mandated as per local laws? If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole?
The Company is in constant touch with its customers and obtains feedback on services rendered on an ongoing basis.

INDEPENDENT ASSURANCE STATEMENT

to the Management of The Great Eastern Shipping Company Limited

The Great Eastern Shipping Company Limited (Corporate Identity Number L35110MH1948PLC006472, hereafter referred to as 'Great Eastern' or 'the Company') commissioned DNV Business Assurance India Private Limited ('DNV', 'us' or 'we') to undertake an independent assurance of the Company's disclosures in Business Responsibility and Sustainability Report (hereafter referred as 'BRSR') for Financial Year (FY) 2025-26. The disclosures include BRSR Core as per Annexure 17A of SEBI's Master Circular for BRSR (Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026).

Our Conclusion:

Based on our review and procedures followed for reasonable level of assurance, DNV is of the opinion that, in all material aspects, the BRSR Core Key Performance Indicators (KPIs) under 9 ESG attributes (as listed in Annexure I of this statement) for FY 2025-26 are reported in accordance with reporting requirements outlined in Industry Standard on Reporting of BRSR Core.

Scope of Work and Boundary

The scope of our engagement includes independent assurance of 'BRSR Core' – Reasonable level of assurance for FY 2025-26.

Boundary covers the performance of Great Eastern operations that fall under the direct operational control of the Company's Legal structure. Based on the agreed scope with the Company, the boundary of reasonable assurance covers the operations of Great Eastern across all locations in India covering Corporate Office, Great Eastern Institute of Maritime Studies, Training Centre and 40 Vessels managed by Great Eastern.

Reporting Criteria and Standards

The disclosures have been prepared by Great Eastern in reference to:

- Industry Standard on Reporting of BRSR Core, Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated Dec 20, 2024.
- BRSR Core (Annexure 17A) as per Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, "Master circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities", dated January 30, 2026.
- Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Assurance Methodology/Standard

This assurance engagement has been carried out in accordance with DNV's VeriSustain™ protocol, V6.0, which is based on our professional experience and international assurance practice, and the international standard in Assurance Engagements, ISAE 3000 (revised) - Assurance Engagements other than Audits or Reviews of Historical Financial Information. DNV's VeriSustain™ Protocol, V6.0 has been developed in accordance with the most widely accepted reporting and assurance standards. Apart from DNV's VeriSustain™ protocol (V6.0), DNV team has also followed ISO 14064-3 - Specification with guidance for the verification and validation of greenhouse gas statements to evaluate disclosures wrt. Greenhouse gases.

Basis of our conclusion

As part of our independent assurance engagement, we have evaluated the reported environmental, social, and governance (ESG) information against the agreed criteria. Throughout the engagement, we exercised rigorous professional judgment and maintained a high level of professional skepticism to ensure the integrity and reliability of our conclusions.

Our competence, and Independence

DNV applies its own management standards and compliance policies for quality control, which are based on the principles enclosed within ISO/IEC 17029:2019- Conformity Assessment – General principles and requirements for validation and verification bodies and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. DNV has complied with the Code of Conduct during the assurance engagement. DNV's established policies and procedures are designed to ensure that DNV, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV) and maintain independence where required by relevant ethical requirements.

This engagement work was carried out by an independent team of sustainability assurance professionals. During the reporting period i.e FY 2025-26, DNV, to the best of its knowledge, was not involved in any non-audit/non-assurance work with the Company and its Group entities which could lead to any Conflict of Interest. DNV was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement. DNV maintains complete impartiality toward stakeholders interviewed during the assurance process.

As part of the assurance process, a multi-disciplinary team of assurance specialists performed assurance work for selected sites of Great Eastern. We carried out the following activities:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes. The Industry Standard on Reporting of BRSR Core is used as basis of reasonable level of assurance.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- DNV audit team conducted on-site and remote audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization. Sites selected for audits are listed in Annexure II.
- Interviews with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.
- Verification of the consolidated reported performance disclosures in context to the Principle of Completeness as per VeriSustain™ Protocol, V6.0 for reasonable level of assurance for the disclosures.

Inherent Limitations

DNV's assurance engagement assume that the data and information provided by the Company to us as part of our review have been provided in good faith, is true, complete, sufficient, and authentic, and is free from material misstatements. The assurance scope has the following limitations:

- The assurance engagement considers an uncertainty of ±5% based on materiality threshold for estimation/measurement errors and omissions.
- DNV has not been involved in evaluation or assessment of any financial data/performance of the company. DNV opinion on specific BRSR Core indicators (for total revenue from operations; Principle 3, Question 1(c) of Essential Indicators for Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company; Principle 8, Question 4 of Essential Indicators, Principle 1, Question 8 of Essential Indicators and Principle 1, Question 9 of Essential Indicators) relies on the third party audited financial reports of the Company. DNV does not take any responsibility of the financial data reported in the audited financial reports of the Company.
- The assessment is limited to data and information within the defined Reporting Period. Any data outside this period is not considered within the scope of assurance.
- Data outside the operations specified in the assurance boundary is excluded from the assurance, unless explicitly mentioned otherwise in this statement.
- The assurance does not cover the Company's statements that express opinions, claims, beliefs, aspirations, expectations, aims, or future intentions. Additionally, assertions related to Intellectual Property Rights and other competitive issues are beyond the scope of this assurance.
- The assessment does not include a review of the Company's strategy or other related linkages expressed in the Report. These aspects are not within the scope of the assurance engagement.
- The assurance does not extend to mapping the Report with reporting frameworks other than those specifically mentioned. Any assessments or comparisons with frameworks beyond the specified ones are not considered in this engagement.

- Aspects of the Report that fall outside the mentioned scope and boundary are not subject to assurance. The assessment is limited to the defined parameters.
- The assurance engagement does not include a review of legal compliances. Compliance with legal requirements is not within the scope of this assurance, and the Company is responsible for ensuring adherence to relevant laws.

Responsibility of the Company

Great Eastern has the sole responsibility for the preparation of the BRSR Report and is responsible for all information disclosed in the BRSR Core and BRSR Report. The company is responsible for maintaining processes and procedures for collecting, analyzing and reporting the information and also, ensuring the quality and consistency of the information presented in the Report. Great Eastern is also responsible for ensuring the maintenance and integrity of its website and any referenced BRSR disclosures on their website.

DNV's Responsibility

In performing this assurance work, DNV's responsibility is to the Management of the Company; however, this statement represents our independent opinion and is intended to inform the outcome of the assurance to the stakeholders of the Company. DNV disclaims any liability or co-responsibility for any decision a person or entity would make based on this assurance statement.

For DNV Business Assurance India Private Limited,

Chandan Sarkar

Lead Verifier

DNV Business Assurance India Private Limited, India.

Assurance Team: Mohanakrishnan R, Goutam Banik, Syed Rameez

19/06/2026, Bengaluru

Use and distribution of Assurance statement

This assurance statement, including our conclusion has been prepared solely for the exclusive use and benefit of management of the company and solely for the purpose for which it is provided. To the fullest extent permitted by law, DNV does not assume responsibility to anyone other than company for DNV's work or this assurance statement. We have not performed any work, and do not express any conclusion, on any other information that may be published outside of the Report and/or on Company's website for the current reporting period. The use of this assurance statement shall be governed by the terms and conditions of the contract between DNV and Great Eastern. DNV does not accept any liability if this assurance statement is used for any purpose other than its intended use, nor does it accept liability to any third party in respect of this assurance statement.

Anjana Sharma

Assurance Reviewer

DNV Business Assurance India Private Limited, India.

Statement Number: DNV-2026-ASR-877757

Annexure I - BRSR Core Verified Data

Stipulated as per BRSR Core provided by the company.

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26
1	Green-house gas (GHG) footprint	Total Scope 1 emissions	MT of CO ₂ e	8,10,210.573
		Total Scope 2 emissions – Location Based	MT of CO ₂ e	817.713
		Total Scope 2 emissions – Market Based	MT of CO ₂ e	764.028
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover – Market Based	tCO ₂ e/Revenue from Operations in INR	0.0000221636
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) – Market Based	tCO ₂ e/ Revenue from operations adjusted for PPP in USD	0.000450807
2	Water footprint	Total water consumption	KL	1,00,136.435
		Water consumption intensity	Total water consumption in KL / Revenue from Operations in INR	0.00000274
			Total water consumption in KL / Revenue from operations adjusted for PPP in USD	0.00005566
		Water Discharge by destination and levels of Treatment	KL	54,775.918
3	Energy footprint	Total energy consumed	Gigajoules (GJ)	1,03,18,425.319
		% of energy consumed from renewable sources	In % terms	0.01
		Energy intensity	Total Energy Consumption in GJ / Revenue from Operations in INR	0.000281998
			Total Energy Consumption in GJ / Revenue from operations adjusted for PPP in USD	0.005735842
4	Embracing circularity - details related to waste management by the entity	Plastic waste (A)	m ³	615.27
		E-waste (B)	m ³	37.27
		Bio-medical waste (C)	m ³	4.19
		Construction and demolition waste (D)	m ³	-
		Battery waste (E)	m ³	-
		Radioactive waste (F)	m ³	-
		Other Hazardous Waste (G)	m ³	3,027.86
		Other Non-Hazardous Waste (H)	m ³	1,872.06
		Total (A+B + C + D + E + F + G+ H)	m ³	5,556.65
		Waste intensity per rupee of turnover from operations	m ³ /Total Revenue from Operations in INR	0.00000015
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	m ³ / Revenue from operations adjusted for PPP in USD	0.00000309
		Total waste recovered through recycling, re-using or other recovery operations		
		(i) Recycled	m ³	73.56
		(ii) Re-used	m ³	-
		Total	m ³	73.56
		Total waste disposed by nature of disposal method		
		(i) Incineration	m ³	1,487.75
		(ii) Landfilling	m ³	-
		(iii) Other disposal options – to reception facility	m ³	3,751.46
		(iv) Other disposal options – to sea		243.87
Total	m³	5,483.08		

Sr. No.	Attribute	BRSR Core Parameter	Unit	Verified Value for FY 2025-26
5	Enhancing Employee Wellbeing and Safety	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company (Excluding Workers)	In % terms	0.09
		Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	Number of Permanent Disabilities	Nil
			Total recordable work-related injuries	3
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	0.31
			No. of fatalities	Nil
6	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid	In % terms	4.27
		Complaints on PoSH	Total Complaints on Sexual Harassment (POSH) reported	-
			Complaints on PoSH as a % of female employees / workers	-
			Complaints on PoSH upheld	-
7	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases and from within India	Directly sourced from MSMEs/ small producers	6.64
			Sourced directly from within India	27.10
		Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or non-permanent /on contract) as % of total wage cost	Location	
			Rural	-
			Semi-urban	0.89
			Urban	-
Metropolitan	99.11			
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events	In % terms	Nil
		Number of days of accounts payable	(Accounts payable *365) / Cost of goods/services procured	84
9	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	Purchases from trading houses as % of total purchases	Nil
			Number of trading houses where purchases are made from	Nil
			Purchases from top 10 trading houses as % of total purchases from trading houses	Nil
			Sales to dealers / distributors as % of total sales	Nil
			Number of dealers / distributors to whom sales are made	Nil
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil
			Share of RPTs (as respective %age) in	
			Purchases	1.09
			Sales	0.16
			Loans & advances	57.72
			Investments	43.03

Annexure II Sites selected for audits

S. No.	Site	Location
1.	Corporate Office – Onsite	Mumbai