Ref: A10-SEC-BD-808-202/2026 Date: 26.08.2026

To,

Listing Compliance Department **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001.	The Manager - Listing Compliance **National Stock Exchange of India Limited** ‘Exchange Plaza’ C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai – 400051
BSE Scrip Code: 523598	**NSE Trading Symbol: SCI**

Business Responsibility and Sustainability Report for the FY 2025-26 as per Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Business Responsibility and Sustainability Report of the Company for FY 2025-26 along with Independent Reasonable Assurance Statement on BRSR Core provided by Messrs. Indian Register Quality Systems (ISSPL Limited) forming part of 76th Annual Report for the FY 2025-26.

The Business Responsibility and Sustainability Report of the Company is also uploaded on the Company’s website at www.shipindia.com under ‘**Investors → Information for shareholders → Disclosures under Listing Regulation**’.

Submitted for your information, kindly take the same on your records.

Thanking You.

Yours faithfully,
For **The Shipping Corporation of India Limited**

SWAPNITA VIKAS YADAV
Digitally signed by SWAPNITA VIKAS YADAV
Date: 2026.08.26 20:53:34 +05'30'

Smt. Swapnita Vikas Yadav
Company Secretary and Compliance Officer

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity
Reply: L63030MH1950GOI008033.

2. Name of the Listed Entity
Reply: THE SHIPPING CORPORATION OF INDIA LIMITED.

3. Year of incorporation
Reply: 24th March 1950.

4. Registered office address

Reply: Shipping House, 245 Madame Cama Road Mumbai Maharashtra – 400021.

5. Corporate address
Reply: SAME AS ABOVE

6. E-mail
Reply: hr@sci.co.in

7. Telephone
Reply: +91-22 2202 6666, 2277 2000

8. Website
Reply: www.shipindia.com.

9. Financial year for which reporting is being done
Reply: FY 2025-26.

10. Name of the Stock Exchange(s) where shares are listed
Reply:

    a) BSE Limited
    b) National Stock Exchange of India Limited

11. Paid-up Capital
Reply: ₹ 46580 Lakhs

12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report
Reply: Capt. Som Raj, Director (Personnel & Administration).
Email: dirpa@sci.co.in,
Phone: 022 2277 2538.

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).
Reply: Standalone basis

14. [168][Name of assessment or assurance provider
Reply: Messrs. Indian Register Quality Systems (ISSPL Limited).

15. Type of assessment or assurance obtained
Reply: BRSR Core Reasonable Assurance]

[168]Substituted with the issuance of SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated Mar 28, 2025. Prior to its substitution Points 14 and 15 read as under:

"14. Name of assurance provider

15. Type of assurance obtained"

II. **Products/services**

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

S.No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Transport & Storage	Water Transport	100%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Tanker	50120	67.74%
2.	Liner Services	50120	13.57%
3.	Bulk	50120	13.47%
4.	Technical & Offshore service	50120	5.15%

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	0	6	6
International	0	1	1

The Company has its headquarters in Mumbai and five Regional/ Branch offices in India. Additionally, the company also has an international office in London.

19. Markets served by the entity:

a. Number of locations

Reply:

Locations	Number
National (No. of States)	0*
International (No. of Countries)	0*

Note: *The Company is engaged in the business of transport of cargo across the world and hence has business interests, agents, customers, vendors etc. in India as well as Foreign locations across the world. Substantial assets of the company comprise various types of ships, which are operating across the world as per available business prospects. Hence, specific geographical areas/locations cannot be identified.

b. What is the contribution of exports as a percentage of the total turnover of the entity?
Reply: Export account for 29.38% of company's total turnover in the year 2025-26.

c. A brief on types of customers

Reply:

(i) Offshore vessels: The major customers for Offshore vessels are Indian E&P operators like ONGC, L&THE, Shelf Drilling, Jindal Drilling, etc. and the vessels are also deployed for other Offshore support activities through Shipbrokers like M/s. Globlo Transpro, M/s. Generate Maritime, M/s. Babaji Shivram, etc. in the open market. SCI also has customer base of Govt. companies and departments like, MDL, DRDO, Indian Navy, etc.

(ii) Crude and Product oil Tankers Customer: The major customers are Indian Public Sector Units like IOC, BPCL, HPCL, MRPL, CPCL, ONGC and Private companies like Reliance, Nayara, and Cairn Energy. The major International customers are Oil Majors and refiners like Shell, BP, Chevron, Koch, Marubeni, Vitol, and Trafigura.

(iii) LPG and LNG Tankers Customer: The customers for LPG Tankers are mostly Indian companies like IOC. LNG vessels are chartered to Petronet LNG Ltd. and also novated to ExxonMobil.

(iv) Bulk carriers Customer: The customers for Bulk carriers are SAIL, Dept. of Fertilizers (Ministry of Chemicals & Fertilizers), KIOCL, RINL, Arcelor-Mittal Nippon Steel, Tata NYK etc. & some international miners & traders of dry bulk commodities.

(v) Technical Consultancy: The Company is providing Technical Consultancy assistance to various organizations for their 'Tonnage Acquisition Programme'. Customers include various Government Departments / Organizations such as UTL Administration, Andaman & Nicobar Administration, and SSNNL, etc.

(vi) Liner customer base includes freight forwarders, cargo consolidators, Non-Vessel Operating Common Carriers (NVOCCs), Government Departments, Defence organizations including ISRO as well as leading Public Sector Undertakings such as Indian Oil Corporation Limited (IOCL), Oil and Natural Gas Corporation Limited (ONGC) etc.

IV. Employees

20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
EMPLOYEES (Shore)						
1.	Permanent (D)	443	349	78.78%	94	21.22%
2.	Other than Permanent (E)	26	14	53.85%	12	46.15%
3.	**Total employees (D + E)**	469	363	77.40%	106	22.60%
EMPLOYEES (Fleet)						
1.	Permanent(D)	1000	980	98.00%	20	2.0%
2.	Other than Permanent (E)	1267	1264	99.76%	3	0.24%
3.	**Total employees (D + E)**	2267	2244	98.99%	23	1.01%

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
	WORKERS					
4.	Permanent(F)	0	0	0	0	0
5.	Other than Permanent (G)	220	204	92.73%	16	7.27%
6.	**Total workers (F + G)**	220	204	92.73%	16	7.27%

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
	DIFFERENTLY ABLED EMPLOYEES (Shore and Fleet)					
1.	Permanent(D)	6	4	66.67%	2	33.33%
2.	Other than Permanent(E)	0	0	0	0	0
3.	**Total differently abled employees (D+E)**	6	4	66.67%	2	33.33%
	DIFFERENTLY ABLED WORKERS					
4.	Permanent(F)	0	0	0	0	0
5.	Other than permanent(G)	0	0	0	0	0
6.	**Total differently abled workers (F+G)**	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	10	0	0
Key Management Personnel	7*	2	28.57%

* In addition to the Chief Financial Officer and Company Secretary, Key Managerial Personnel includes the Chairman & Managing Director and 4 Functional Directors.

Note: The Ministry of Ports, Shipping and Waterways (MoPSW) vide Order No. SS-11035/1/2024 SU dated 05th May 2025 conveyed that the Disciplinary Authority in this case, in exercise of the powers conferred under The Shipping Corporation of India Limited Conduct, Discipline & Appeal Rules, 2011 (SCI CDA Rules) has imposed a major penalty of "Dismissal from service which will be a disqualification for future employment under the Government or the Corporation/Company owned or controlled by the Government" in terms of Rule No. 23 (j) of SCI CDA Rules upon Shri Chirayu Indradeo Acharya. Accordingly, Shri Chirayu Indradeo Acharya was dismissed from the post of Director (Finance) w.e.f. 05.05.2025.

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	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)	6.31%	4.26%	5.88%	8.83%	0.00%	7.00%	7.31%	8.00%	7.45%
Permanent Employees (Fleet)	5.04%	0.00%	4.94%	14.64%	15.02%	14.65%	38.65%	38.46%	29.77%
Permanent Workers	0%	0%	0%	0%	0%	0%	0%	0%	0%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

S. 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	India LNG Transport Co. (No. 1) Ltd. 171, Old Bakery Street, Valletta, Malta	Joint Ventures	29.08%	NO
2	India LNG Transport Co. (No. 2) Ltd. 171, Old Bakery Street, Valletta, Malta	Joint Ventures	29.08%	NO
3	India LNG Transport Co. (No. 3) Ltd. 171, Old Bakery Street, Valletta, Malta	Joint Ventures	26.00%	NO
4	India LNG Transport Co. (No. 4) Pvt. Ltd. 1, Harbourfront Place, # 13-01 Harbourfront Tower One, Singapore	Joint Ventures	26.00%	NO
5	Inland & Coastal Shipping Ltd. "Shipping House", 13, Strand Road, Kolkata - 700 001	Subsidiary	100.00%	NO
6	SCI Bharat IFSC Limited. T/5, GIFT House 3rd Floor, Block 12, Road 1-D,Zone-1, Gift City, Gandhi Nagar, Gandhi Nagar- 382050, Gujarat	Subsidiary	100.00%	NO

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No)**
Reply: Yes.

(ii) Turnover (in ₹)
Reply: ₹ 5,77,813 Lakhs.

(iii) Net worth (in ₹)
Reply: ₹ 8,38,444 Lakhs.

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 (1) & (2)	Yes	40	0		40	0	
Investors (other than share-holders (3)	Yes	0	0		0	0	
Shareholders (1) &(2)	Yes	10	0		16	0	
Employees and workers (1) & (2)	Yes	9	0		2	0	
Customers (1) & (2)	Yes	0	0		0	0	
Value Chain Partners (1) & (2)	Yes	0	0		0	0	
Other (please specify)	Yes	0	0		0	0	

(1) Public Grievance Redressal Policy/ Procedure of the Company is to provide easily accessible mechanism for fair, expeditious and objective redressal / settlement of any Public Grievance received from employees of SCI or Floating Staff or citizens of India. The grievance redressal Mechanism/ procedure has been defined separately for:

(a) SCI shore employees
(b) Floating Staff
(c) Citizens of India.

Link: https://www.shipindia.com/grievance

Additionally, for floating staff, separate mechanism is used under Integrated Management System for registering/ redressal of complaint.

(2) The Company has devised an effective vigil mechanism/ whistle blower policy enabling stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices.

(3) The Company does not have any investors other than the Equity Shareholders.

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

Reply:

S.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	Risk	Oil spills will have severe impact on the environment. It may also have significant impact on marine ecosystems. Oil spills may have adverse financial as well as reputational implications for the company.	SCI fleet is Operated in accordance with Environmental regulations laid down by International Maritime Organization and Indian Administration. The company's Integrated Management system focuses on prevention of Oil spills from the vessels. This risk is also covered and monitored regularly as per the Risk Management Policy and Safety Management System. The Company covers this risk by taking adequate insurance.	Negative

S.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)
2	Air Pollution (GHG emissions)	Risk	Non compliance with IMO/local regulations may adversely affect the Operation of the vessels.	Adopting Energy Saving Technologies to meet regulatory requirements	Negative
3	New Methanol Dual Fuel PSV acquisition	Opportunity	Pilot Project on new green fuel which will help reduce Green House Gas Emissions and help scale up adoption of new sustainable technology in Offshore Sector.	NA	Positive
4	Geopolitical Conflict/ Challenge	Risk	Risk of vessels getting stuck in war zone, injury/ loss of life and damage to vessel/ environment.	Avoid trading in war zone, round the clock monitoring and crisis management of vessels, liaisoning with National authorities, additional war risk premium insurance cover for the vessel	Negative

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 National Guidelines on Responsible Business Conduct (NGRBC) Principles and Core Elements.

Policy and Management Processes

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs (Yes/No)	YES	YES	YES	YES	YES	YES	YES	YES	YES
b. Has the policy been approved by the Board? (Yes/No)*	YES	YES	YES	YES	YES	YES	YES	YES	YES
c. Web Link of the Policies, if available	The policies of the Company are available on the Company's website under the "About SCI-Policies-Policies and Codes under BRSR" section.								

*Principle-wise Policy Coverage

P1 – Ethics, Transparency and Accountability

- Code of Conduct for Board Members and Senior Management
- Whistle Blower Policy / Vigil Mechanism
- Anti-Bribery and Anti-Corruption Policy
- Related Party Transaction Policy
- Code of Conduct for Prevention of Insider Trading
- Policy for Determination of Materiality of Events
- Risk Management Policy
- Maritime Training Policy

P2 – Sustainable and Safe Goods and Services

- Safety, Occupational Health & Environment Protection Policy
- Procurement Procedures including Public Procurement Procedures for MSEs
- Risk Management Policy
- Asset Management Policy
- Maritime Security Policy
- Quality, health, Safety and Environment Policy
- Drug & Alcohol Policy

P3 – Employee Well-being

- Prevention of Sexual Harassment (POSH) Policy
- Equal Opportunity Policy for Persons with Disabilities
- Grievance Redressal Policy
- Safety, Occupational Health & Environment Protection Policy
- Quality, health, Safety and Environment Policy
- Drug & Alcohol Policy

P4 – Stakeholder Engagement
- CSR Policy
- Grievance Redressal Policy
- Whistle Blower Policy
- BRSR Policy
- Policy for Determination of Materiality of Events

P5 – Human Rights
- POSH Policy
- Equal Opportunity Policy for Persons with Disabilities
- Internal Mechanism for Human Rights Related Grievances
- Whistle Blower Policy

P6 – Environment
- Safety, Occupational Health & Environment Protection Policy
- E-Waste Policy
- Risk Management Policy
- CSR Policy
- Quality, health, Safety and Environment Policy

P7 – Responsible Public Policy Advocacy
- Anti-Bribery and Anti-Corruption Policy
- Code of Conduct for Board Members and Senior Management
- Policy for Determination of Materiality of Events
- Whistle Blower Policy
- ISO 14001: 2015
- ISO 9001:2015
- ISO 45001: 2018

P8 – Inclusive Growth and Equitable Development
- CSR Policy
- Procurement Procedures including Public Procurement Procedures for MSEs
- Equal Opportunity Policy for Persons with Disabilities

P9 – Consumer Value and Responsibility
- Data Privacy Policy
- Cyber Security and Information Security Policy
- Maritime Security Policy
- Risk Management Policy
- Grievance Redressal Policy
- ISO 9001:2015 (QMS Policy)

2. Whether the entity has translated the policy into procedures? (Yes/No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
YES	YES	YES	YES	YES	YES	YES	YES	YES

The Company has established procedures, Standard Operating Procedures (SOPs), service rules, procurement procedures, grievance redressal mechanisms, safety management systems, cyber security controls and internal governance frameworks for effective implementation of the aforesaid policies.

3. Do the enlisted policies extend to your value chain partners? (Yes/No)

P1	P2	P3	P4	P5	P6	P7	P8	P9
YES	YES	YES	YES	YES	YES	YES	YES	YES

The Company encourages its vendors, suppliers and business partners to adhere to applicable legal, ethical, safety and environmental requirements.

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.

Principle	Codes / Standards / Certifications
P1	Companies Act, 2013; SEBI (LODR) Regulations; DPE Guidelines
P2	International Safety Management (ISM) Code; ISPS Code & IMS consisting of QMS (ISO 9001: 2015), EMS (ISO 14001: 2015) and OH & SMS (ISO 45001: 2018)
P3	ISO 45001:2018 Occupational Health & Safety Management System; ISM Code, ISPS Code
P4	Companies Act, 2013 (CSR Framework); IMS consisting of QMS (ISO 9001: 2015), EMS (ISO 14001: 2015) and OH & SMS (ISO 45001: 2018)
P5	POSH Act, 2013; Rights of Persons with Disabilities Act, 2016; ISM Code
P6	ISM Code; EMS (ISO 14001: 2015)
P7	Companies Act, 2013; SEBI Regulations; DPE Guidelines; QMS (ISO 9001: 2015)
P8	CSR Rules; Public Procurement Procedures for MSEs
P9	Information Security and Cyber Security Frameworks; Maritime Security Standards, Shipboard Cyber Risk Management Policy; QMS (ISO 9001: 2015)

S. No.	5. Specific Commitments, Goals and Targets set by the entity with defined timelines, if any	S. No.	6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met
1.	Reduction of greenhouse gas (GHG) emissions through fleet modernisation and adoption of cleaner and alternative fuel technologies, including induction of a Methanol Dual Fuel Platform Supply Vessel (PSV) under the National Green Hydrogen Mission (NGHM).	1.	During the year, the Company executed a Shipbuilding Contract with Mazagon Dock Shipbuilders Ltd. for construction of one 3000 DWT Methanol Dual Fuel Platform Supply Vessel (PSV). The proposed vessel will be the first in the Company's fleet designed to operate on Green Methanol, representing a significant milestone towards decarbonisation and sustainable shipping.
2.	The Company committed to achieving full compliance with the International Maritime Organization's (IMO) Ballast Water Management (BWM) Convention by installing approved Ballast Water Treatment Systems (BWTS) across its fleet.	2.	Installation of Ballast Water Treatment Systems (BWTS) was completed on all applicable vessels, ensuring compliance with statutory ballast water management requirements.
3.	Achieve Zero Fatal Accidents.	3.	Zero fatal accidents were recorded during the reporting period.
4.	Achieve Zero Air Pollution incidents attributable to the Company's operations.	4.	Zero reportable air pollution incidents attributable to the Company's operations were recorded during the reporting period.
5.	Achieve Zero Oil Pollution incidents attributable to the Company's operations.	5.	Zero reportable oil pollution incidents attributable to the Company's operations were recorded during the reporting period.
6.	Compliance with applicable International Maritime Organization (IMO) conventions, MARPOL requirements and other environmental regulations.	6.	The Company continued to comply with applicable IMO conventions, MARPOL requirements and other environmental regulations across its shipping operations through implementation of prescribed environmental management and pollution prevention measures.
7.	Continuous improvement in employee health, safety and welfare standards.	7.	Employee health, safety and welfare continued to remain a priority through regular safety training, occupational health initiatives, wellness programmes and capacity-building interventions.

S. No.	5. Specific Commitments, Goals and Targets set by the entity with defined timelines, if any	S. No.	6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met
8.	Promotion of diversity, inclusion and equal opportunity across the organisation.	8.	The Company continued implementation of its Equal Opportunity Policy and other employee-centric policies to foster an inclusive, equitable and diverse workplace.
9.	Community development through focused CSR interventions in education, healthcare, livelihood enhancement and social welfare.	9.	CSR projects were implemented across approved focus areas in accordance with the Company's CSR Policy and statutory requirements.

Governance, Leadership and Oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Reply: The statement of the Director responsible for BRSR is as follows : "The Shipping Corporation of India Limited remains committed to conducting its business in a sustainable, ethical and responsible manner. The Company continues to integrate Environmental, Social and Governance (ESG) considerations into its business strategy, operations and stakeholder engagement processes.

As India's premier shipping company, SCI recognizes its responsibility towards environmental stewardship, employee well-being, safe operations, ethical governance and community development. The Company continues to comply with applicable national and international maritime regulations including requirements relating to environmental protection, safety management and responsible shipping operations.

The Company remains focused on reducing the environmental impact of its operations, strengthening occupational health and safety standards, promoting diversity and inclusion, enhancing cyber resilience and creating long-term value for stakeholders through responsible business practices.

Through its CSR initiatives, stakeholder engagement mechanisms and governance framework, the Company continues to contribute towards inclusive growth and sustainable development while maintaining the highest standards of integrity, transparency and accountability ".

8. Details of the Highest Authority responsible for implementation and oversight of the Business Responsibility Policy(ies)

Reply: The Board, its Committees, the Chairman, Functional Directors, and Senior Management are collectively responsible for the implementation and oversight of Business Responsibility policies.

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.

Reply: Yes

The Board of SCI has established several Board committees. These committees are responsible for overseeing and managing key sustainability-related policies of SCI, as outlined below:

a) Audit Committee: Ensures the integrity of financial statements and compliance with legal and regulatory requirements and internal controls.

b) Stakeholders' Relationship Committee: Manages and nurtures the relationships with various stakeholders, ensuring their concerns are addressed.

c) Corporate Social Responsibility Committee: Drives ethical business practices and community engagement initiatives, reflecting our commitment to social responsibility.

d) Share Transfer Committee: The Share Transfer Committee is responsible for overseeing matters relating to transfer and transmission of securities, issue of duplicate share certificates, dematerialisation and rematerialisation of shares, transposition of names, consolidation/splitting of share certificates and other related shareholder service matters 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)**
Performance against above policies and follow-up action	Yes. Policies of the Company are reviewed periodically or on a need basis by the respective Department / Division. Necessary modifications are undertaken with the approval of the competent authority.	Need Based
Compliance with statutory requirements of relevance to the principles and rectification of non-compliances	Yes. Legal compliance reports are submitted by the concerned Departments / Divisions and placed before the Board, on quarterly basis.	Quarterly

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.

P1	P2	P3	P4	P5	P6	P7	P8	P9
YES	YES	YES	YES	YES	YES	YES	YES	YES

The Company's policies, procedures and management systems are subject to internal and external audits, inspections and assessments by regulatory authorities, classification societies and certification bodies, wherever applicable. These include audits under the Safety Management System (SMS), inspections by the Directorate General of Shipping and audits under the Integrated Management System (IMS) conducted by Indian Register Quality Systems (IRQS) and other competent agencies. The Company has also achieved certification under several national and international standards, such as ISO 9001:2015, ISO 14001:2015 and ISO 45001:2018. These certifications involve independent external assessors evaluating the company's policies.

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

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	% of persons in respective category covered by the awareness programmes
Board of Directors	4	1. Shipping familiarization programme. 2. Port State Control Inspection Seminar 3. Yoga Session 4. Code of Conduct for Government Employees	100% 50% 100% 50%
Key Managerial Personnel	3#	1. Shipping familiarization programme 2. Yoga Session 3. Code of Conduct for Government Employees	100% 100% 100%
Employees other than BoD and KMPs	10*	Topics / Principles covered under: Environment-2 Social- 3 Governance- 5 namely Integrated Management Systems (IMS), Session on Digital Personal Data Protection, Session on Prevention of Sexual Harassment (PoSH) Act	100%
Workers	0	NIL	0%

$ Topics / Principles covered under the BRSR principles.

The training and awareness programmes organized/ conducted for KMP excluding Board of Directors.

* Total of 48 training, development and awareness programmes were organized/ conducted covering General Management Skills, Technical Skills, Leadership Development, Occupational Health & Safety, Operational Excellence, Compliance, Professional Development, Yoga.

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):

Monetary

Particulars	NGRBC Principle	Name of Regulatory / Enforcement Agencies / Judicial Institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	NA	0	NA	NO
Settlement	Nil	NA	0	NA	NO
Compounding Fee	Nil	NA	0	NA	NO

Non-Monetary

Particulars	NGRBC Principle	Name of Regulatory / Enforcement Agencies / Judicial Institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	NA	NA	NO
Punishment	Nil	NA	NA	NO

Reply: During FY 2025-26, no material fines, penalties, settlements, compounding fees, imprisonment or punishment were imposed upon the Company, its Directors or Key Managerial Personnel under the applicable laws and regulations requiring disclosure under this Principle.

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.

Reply: Not Applicable.

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.

Reply :

Yes, The Board of Directors of the Company, at its meeting held on 7.8.2026, approved the Anti-Bribery and Anti-Corruption Policy of the Company to reinforce its commitment to conducting business with integrity, transparency and accountability. The Policy establishes the Company's zero-tolerance approach towards bribery and corruption and provides guidance for ensuring compliance with applicable laws and ethical business practices. The Policy is available on the Company's website at **www.shipindia.com/page/policies.**

The Anti-Bribery and Anti-Corruption Policy is further supported by a robust governance framework comprising the following:

- **Vigil Mechanism / Whistle Blower Policy**, which provides employees and stakeholders with a secure and confidential mechanism to report actual or suspected instances of bribery, corruption, fraud, unethical conduct or other misconduct without fear of retaliation. The Policy is available on the Company's website at **www.shipindia.com/page/policies**
- **SCI Conduct, Discipline and Appeal Rules, 2011**, which prescribe the standards of conduct expected from employees and provide disciplinary measures for violations, including acts involving corruption, bribery, fraud and other misconduct.

- **Integrity Pact**, adopted for procurement and tender processes involving contracts valued above ₹1 crore, to promote fairness, transparency and accountability in procurement. The Integrity Pact requires all parties to refrain from corrupt practices and supports ethical and transparent tendering.
- **Code of Business Conduct and Ethics for Board Members and Senior Management Personnel**, which requires Directors and Senior Management to uphold the highest standards of integrity, honesty and ethical conduct and to actively discourage corruption in all spheres of the Company's operations.

In addition, the Company is subject to statutory oversight through internal audits, statutory audits, audits by the **Comptroller and Auditor General of India (C&AG)**, being a Public Sector Undertaking and compliance with applicable regulatory requirements, which collectively strengthen its anti-corruption governance framework and promote a culture of ethical business conduct.

5. Number of Directors/KMPs/Employees/Workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption:

Category	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

The Company follows a zero-tolerance approach towards bribery and corruption. No cases relating to bribery or corruption involving Directors, Key Managerial Personnel, Employees or Workers were reported by any law enforcement agency during the year.

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

Particulars	**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 Directors	0	Nil	0	Nil
Number of complaints received in relation to issues of conflict of interest of KMPs	0	Nil	0	Nil

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.

Reply: Not Applicable, as no such instances were reported during the year.

8. Number of days of accounts payables ((Accounts Payable × 365) / Cost of Goods / Services Procured) in the following format:

Particulars	**FY 2025-26 (Current Financial Year)**	**FY 2024-25 (Previous Financial Year)**
Number of days of accounts payables	133	126

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 b. Number of trading houses where purchases are made from c. Purchases from top 10 trading houses as % of total purchases from trading houses	0 0 0	0 0 0
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales b. Number of dealers/ distributors to whom sales are made c. Sales to top 10 dealers/ distributors as % of total sales to dealers/distributors	0 0 0	0 0 0
Share of RPTs in	• Purchases (Purchases with related parties / Total Purchases) • Sales (Sales to related parties / Total Sales) • Loans & Advances (Loans & Advances given to related parties / Total Loans & Advances) • Investments (Investments in related parties / Total Investments made)	44.09% 62.33% 88.36% 53.25%	36.12% 58.47% 87.96% 36.57%

Note: The Company is a Central Public Sector Enterprise (CPSE) under the administrative control of the Government of India. In accordance with the applicable accounting standards(Ind AS 24 – Related Party Disclosures), Government companies and other entities controlled, jointly controlled or significantly influenced by the Government are considered related parties. A substantial proportion of the Company's purchases, sales, loans & advances and investments are with Government-controlled entities and other CPSEs which are undertaken in the ordinary course of business and in compliance with the Company's governance framework and applicable statutory requirements. The amounts considered for the purpose of computing these percentages have been derived from the related party disclosures forming part of the audited financial statements for the year.

Amount in Lakhs(₹)

Particulars		31.03.2026	31.03.2025
Total Purchases with related party	A	1,21,854	1,11,658
Total purchases (Cost of services rendered)of company	B	2,76,347	3,09,126
% of Purchased with related party to total purchases	C= A/B*100	44.09%	36.12%
Total Sales to related parties	D	3,60,179	3,26,959
Total Sales (revenue from operations) of company	E	5,77,813	5,59,233
Percentage of sales to related parties to total revenue from operations	F= D/E*100	62.33%	58.47%

2. Loans and advances to related parties comprise loans extended to the Joint Venture Company, India LNG Transport Company No. 3 Limited (ILT-3), and the wholly owned subsidiary, Inland and Coastal Shipping Limited (ICSL)

Amount in Lakhs(₹)

Particulars		31.03.2026	31.03.2025
Loan given to JV Company – ILT 3	A	22,123	20,554
Loan given to Subsidiary Company (ICSL)	B	404	339
Total loans and advances of the company	C	25,496	23,752
Percentage of loans and advances to related parties to total loans and advances	(A+B)/C *100	88.36%	87.96%

3. Investments in related parties comprise investments in Joint Venture Companies and Subsidiary Companies, as disclosed in the audited financial statements.

Amount in Lakhs(₹)

Particulars		31.03.2026	31.03.2025
Investment in JV Companies	A	7,359	7,359
Investment in Subsidiary Companies	B	3,105	3,105
Total investment including current investment	C	19,650	28,610
Percentage of investments in related parties to total investments	(A+B)/C *100	53.25%	36.57%

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners)
1	Human Capital Element	100%

The Company periodically engages with vendors, contractors, service providers and other business partners through procurement processes, contractual interactions, pre-bid meetings, safety briefings and operational engagements. Such interactions promote awareness regarding integrity, transparency, ethical business conduct, safety, compliance and responsible business practices.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No). If Yes, provide details of the same.

Reply: Yes.

The Company has established processes and controls to identify, disclose, monitor and manage actual or potential conflicts of interest involving members of the Board and Senior Management Personnel.

The Code of Business Conduct and Ethics for Board Members and Senior Management Personnel requires Directors to avoid situations that may give rise to actual or perceived conflicts of interest and to act in the best interests of the Company.

In accordance with the Companies Act, 2013, Directors periodically disclose their interests in companies, bodies corporate, firms and other entities. Directors abstain from participating in discussions and voting on matters in which they may be interested.

Further, the Company's Related Party Transaction Policy and governance framework ensure transparency, arm's length dealings and compliance with applicable legal and regulatory requirements.

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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	0	0	NIL
Capex	2.51%	14.15%	The company has undertaken CAPEX in previous as well as current financial year to adopt latest technologies on its ships to improve environmental sustainability by: (i) Use of cybutryne free low friction anti-fouling paint/Silicon paints on the ship's hull in phased manner to sustain marine eco systems and reduction of fuel consumption and emissions. (ii) Processes such as underwater hull cleaning, propeller polishing and periodic hull coating during dry-docks are being employed to reduce the total resistance thereby reducing fuel consumption and carbon emissions. (iii) Fitment of PBCF (Energy saving device) on identified bulk carriers and tankers in a phased manner. (iv) Prohibition on discharge of oil, solid waste & sewage etc. from its ships in full compliance with MARPOL Regulations. (v) Refrigerant used in AC plants onboard ships is environment friendly as a safeguard against Ozone layer depletion. (vi) SCI vessels comply with Hong Kong International Convention for the Safe and Environmentally Sound Recycling of Ships, 2009 and carry ship specific list of hazardous materials onboard, which will be useful while recycling/handling of hazardous materials. (vii) Installation of Ballast Water Treatment Plants (BWTS) has been completed on all required vessels in phased manner by March 2026. Through BWTS installation, Company has minimized the transfer of Non-indigenous harmful aquatic organisms and pathogens from one area to another through the ship's ballast water system thereby contributing to improvement in marine environment.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Reply:

Yes: The Company has established procurement procedures that incorporate sustainability considerations while sourcing goods and services. Procurement decisions take into account compliance with applicable environmental, safety and quality standards, regulatory requirements, lifecycle performance and operational efficiency.

The Company is engaged in providing shipping and logistics services and does not procure raw materials for manufacturing products, it has established procurement procedures and supplier qualification requirements that promote responsible and sustainable sourcing of stores, spares, fuels, chemicals, lubricants and other operational supplies.

The Company's procurement philosophy is based on quality, safety, regulatory compliance, environmental stewardship and ethical business practices. Procurement is generally undertaken from Original Equipment Manufacturers (OEMs), authorised licensees and reputed suppliers meeting prescribed technical and statutory requirements.

The Company follows, inter alia, the following sustainable procurement practices:

1. Procurement from Original Equipment Manufacturers (OEMs), authorised licensees and reputed suppliers recognised within the maritime industry.
2. Selection of suppliers complying with applicable national and international statutory and regulatory requirements.
3. Preference for suppliers maintaining internationally recognised management systems such as ISO 9001 and ISO 14001, wherever applicable.
4. Mandatory compliance with SOLAS requirements prohibiting asbestos-containing materials through submission of Asbestos-Free Declarations.
5. Compliance with MEPC.269 (68), EU Ship Recycling Regulation, Hong Kong Convention and other applicable hazardous material requirements through submission of Material Declarations and Supplier's Declaration of Conformity, wherever applicable.
6. Encouragement to suppliers to minimise plastic packaging and adopt environmentally responsible packaging materials. Suppliers are also encouraged to take back packaging material wherever operationally feasible.
7. Procurement of marine bunker fuel complying with prevailing IMO sulphur emission requirements, including fuel containing not more than 0.10% sulphur within Emission Control Areas (ECAs) and not more than 0.50% sulphur globally.
8. Procurement processes are further supported through the Company's Integrity Pact for identified contracts, promoting transparency, fairness and ethical business conduct in procurement.

   These measures enable SCI to strengthen responsible sourcing practices while ensuring product quality, operational safety, regulatory compliance and environmental sustainability across its supply chain.

b. If yes, what percentage of inputs were sourced sustainably?

Reply:

In FY 2025-26, 100% of SCI's supplies are sourced from suppliers who commit to its guiding principles by providing declarations during the vendor onboarding /registration phase.

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.

Reply:

The Company is engaged in the business of shipping and marine transportation and does not manufacture products requiring end-of-life reclamation. However, it has established procedures for the safe management and disposal of operational waste generated on board vessels and at shore establishments in accordance with applicable national regulations and the International Maritime Organization (IMO) MARPOL Convention.

Garbage, including plastics, is segregated, stored and disposed of through approved port reception facilities in compliance with MARPOL Annex V. Food waste is managed using approved food waste comminutors and food waste freezers, as applicable. Sewage is treated through approved Sewage Treatment Plants and discharged in accordance with MARPOL Annex IV. Oily water and other technical waste are managed using approved 15 ppm Oily Water Separators, Oil Discharge Monitoring Systems and other pollution prevention equipment in compliance with MARPOL Annex I. E-waste generated on board and at shore establishments is disposed of through authorized recyclers or approved waste management agencies in accordance with applicable statutory requirements.

Category	**Process adopted for safe reclaiming / reuse / recycling / disposal**
(a) Plastics (including packaging)	Plastic waste generated onboard vessels is managed in accordance with the Ship-specific Garbage Management Plan and the requirements of MARPOL Annex V. Plastic waste is segregated at source and retained onboard until it is delivered to authorised Port Reception Facilities (PRFs) for environmentally sound disposal or recycling. The Company has also eliminated the use of Single Use Plastics (SUP) onboard its vessels in compliance with the Directorate General of Shipping guidelines. Wherever operationally feasible, suppliers are encouraged to minimise packaging waste and use recyclable or environmentally friendly packaging materials.
(b) E-waste	Electronic and electrical waste generated at shore establishments is collected separately and disposed of through authorised e-waste recyclers in accordance with the applicable provisions of the E-Waste (Management) Rules. Obsolete electronic equipment generated onboard vessels is disposed of through authorised facilities or approved recyclers during port calls or dry docking, wherever applicable.
(c) Hazardous Waste	Hazardous waste including waste oil, oily sludge, oil filters, contaminated rags, chemical containers, paint residues, batteries, fluorescent lamps, pyrotechnics and other hazardous materials generated during vessel operations are handled, stored and disposed of in accordance with MARPOL, applicable environmental regulations and Shipboard Oil Pollution Emergency Plans (SOPEP), wherever applicable. Such waste is handed over only to authorised Port Reception Facilities or authorised recyclers for environmentally sound treatment and disposal.
(d) Other Waste	Food waste, domestic waste, sewage and operational waste generated onboard vessels are managed in accordance with MARPOL requirements, Garbage Management Plans and Sewage Management Systems. Scrap generated during vessel repairs and dry docking is handed over to authorised shipyards or recyclers for recycling. The Company also complies with the Hong Kong International Convention for the Safe and Environmentally Sound Recycling of Ships, 2009 through maintenance of the Inventory of Hazardous Materials (IHM) and adoption of environmentally sound ship recycling practices.

Waste Management Framework

SCI follows a comprehensive waste management framework based on the principles of **Reduce, Reuse, Recycle and Responsible Disposal**. The framework includes:

- Segregation of waste at source.
- Safe onboard storage of waste until disposal.
- Disposal only through authorised Port Reception Facilities (PRFs), authorised recyclers or authorised waste handlers.
- Compliance with MARPOL requirements and applicable national environmental regulations.
- Periodic monitoring through Internal Audits and External Audits under the Company's Integrated Management System (IMS).
- Continuous awareness among shipboard personnel regarding waste minimisation and pollution prevention.

These practices enable the Company to minimise adverse environmental impacts arising from its operations while promoting responsible resource management.

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.

Reply: No, 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?

Reply : Not Applicable

NIC Code	Nameof 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.

Reply: The Company is into logistics and shipping services, which has impact on Emissions, Ballast water Domestic discharges and Oil Pollution. Below table describes the action taken by the Company to minimize the impact on each of these:

Name of Product/ Service	Description of the risk/ concern	Action Taken
Shipping	Emissions	IMO's 2023 Greenhouse Gas Emissions strategy has increased the level of ambition as follows: • Carbon intensity of the ship to decline through further improvement of the energy efficiency for new ships. • To reduce CO2 emissions per transport work, as an average across international shipping, by at least 40% by 2030. • Uptake of zero or near-zero GHG emission technologies, fuels and/or energy sources to represent at least 5%, striving for 10%, of the energy used by international shipping by 2030. • To peak GHG emissions from international shipping as soon as possible and to reach net-zero GHG emissions by or around, i.e., close to, 2050. To reduce emissions, the Company has implemented/ taken following initiatives: (i) Shipbuilding Contract has been signed with an Indian Shipyard for construction and delivery of 1 No. 3000 DWT Methanol Dual Fuel Diesel Electric Platform Supply Vessel (PSV), a pilot project for shipping sector under the National Green Hydrogen Mission of Govt. of India. (ii) Reducing SOx emissions from its ships to improve air quality & reduce carbon footprint. Company has successfully complied with IMO's 0.5% sulphur fuel regulation which came into force from January 2020 and all vessels are being supplied low sulphur fuel oil since 1st January 2020. This reduction in SOX emitted from ships will provide significant health and environmental benefits around the world, particularly for coastal populations and those living near ports. It is significant to note here that though the company had the option of using necessary abatement technology in lieu of using low sulphur fuel such as Exhaust Gas cleaning system / scrubber installation to comply with IMO Regulation, however the company chose to go for low sulphur fuel oil for all its ships. (iii) For reduction on NOx emissions, all engines comply with NOx tier I/ tier II requirements under Regulation 13 of MARPOL Annex VI. (iv) Use of cybutryne free low friction anti-fouling paint/Silicon paints on the ship's hull in phased manner to sustain marine eco systems and reduction of fuel consumption and emissions. (v) Processes such as underwater hull cleaning, propeller polishing and periodic hull coating during dry-docks are being employed to reduce the total resistance thereby reducing fuel consumption and carbon emissions. (vi) Fitment of PBCF (Energy saving device) on identified bulk carriers and tankers in a phased manner.

Name of Product/ Service	Description of the risk/ concern	Action Taken
		(vii) The Company's list of emission reduction measures includes installation of LED lighting, regular hull cleaning, propeller cleaning / polishing, etc. (viii) All the Company vessels are complying with regulation 12 of IMO MARPOL Annex VI on Ozone Depleting Substance (ODS). (ix) 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.
Shipping	Ballast Water	Untreated ballast water poses serious ecological risks as ships become a source for transfer of organisms between one ocean to another. A variety of technologies are used for ballast water treatment. , these include i.e.: Filtration (physical); Chemical Disinfection (oxidizing and non-oxidizing biocides); Ultra-violet treatment; De-oxygenation treatment; Heat (thermal treatment) or Magnetic Field Treatment. A typical ballast water treatment system on board ships, use two or more technologies to ensure that the treated ballast water is compliant with the IMO standards.As of 31st March 2026, installation of ballast water treatment plant has been completed on all required existing vessels.
Shipping	Domestic Sewage Discharges	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. All the Company vessels are fitted with approved Sewage Treatment Plant in compliance with IMO's MAPROL Annex IV requirements.
Shipping	Oil Pollution	SCI has a zero tolerance policy for Oil Pollution from Ships. Discharge of Oil or oily mixture to sea is prohibited from Ships as per Annex – 1 of MARPOL. The vessels are constructed in compliance with MARPOL. All vessels are provided with approved Oil filtering equipment and all tankers are provided with approved Oil Discharge Monitoring and control system. The cargo tanks and pump rooms in tankers are provided with double hull to mitigate the risk of oil pollution.

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).

Reply: 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)
NA	NA	NA

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:

Reply: 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)	0	0	0	0	0	0
E-waste	0	0	0	0	0	0
Hazardous waste	0	0	0	0	0	0
Other waste	0	0	0	0	0	0

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Reply: Not Applicable

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
NA	0%

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)											
Male	349	349	100%	349	100%	NA	NA	349	100%	0	0%
Female	94	94	100%	94	100%	94	100%	NA	NA	0	0%
Total	443	443	100%	443	100%	94	21.22%	349	78.78%	0	0%
Other than Permanent employees (Shore)											
Male	14	0	0	14	100%	NA	NA	14	100%	0	0%
Female	12	0	0	12	100%	12	100%	NA	NA	0	0%
Total	26	0	0	26	100%	12	46.15%	14	53.85%	0	0%
Permanent employees (Fleet)											
Male	980	980	100%	980	100%	NA	NA	980	100%	0	0%
Female	20	20	100%	20	100%	20	100%	NA	NA	0	0%
Total	1000	1000	100%	1000	100%	20	2.00%	980	98%	0	0%
Other than Permanent employees (Fleet)											
Male	1264	1264	100%	1264	100%	NA	NA	0	0%	0	0%
Female	3	3	100%	3	100%	0	0%	NA	NA	0	0%
Total	1267	1267	100%	1267	100%	0	0%	0	0%	0	0%

b. Details of measures for the well-being of workers:

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	0	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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)
Other than Permanent Workers											
Male	0	0	0%	0	0%	NA	NA	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	NA	NA	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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	1.04%	0.95%

2. Details of retirement benefits, for Current FY 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/NA)	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/NA)
Employees (Shore)						
PF	100%	100%	YES	100%	0%	YES
Gratuity	100%	100%	YES	100%	0%	YES
ESI/ Insurance	0%	100%	YES	0%	0%	NA
Pension	100%	0%	YES	100%	0%	YES
Post Retirement Medical Scheme (PRMS)	100%	0%	YES	100%	0%	YES
Employees (Fleet)						
PF	100%	0%	YES	100%	0%	YES
Gratuity	100%	0%	YES	100%	0%	YES
ESI	0%	0%	NA	0%	0%	NA
Others- please specify	0%	0%	NA	0%	0%	NA

3. Accessibility of work places

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.

Reply: Yes, the premises/ offices of the entity are accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016 including ramps at the entrance of the building, reserved convenient parking space, accessible toilets, hand rails on staircase and ramps, Proper signage and floor layout related to facilities such as Pantries, Washroom, Exit etc., elevators, auditory signals in elevators, lift numbers in braille , Wide corridors, Non-skid toilet flooring, appropriate size of steps, Controls for Doors and windows at appropriate height, Electrical switches at appropriate height.

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.

Reply: Yes. Equal Opportunity Policy of SCI, in accordance with The Rights of Persons with Disabilities Act, 2016, has been approved by the Board. The Company's human resources policies and Code of Conduct do not tolerate any discrimination based on race, colour, religion, disability, gender, national origin, age, etc. The Company believes in creating an equal-opportunity workplace for its employees. The policy has been made available on the Company's website under the "About SCI- Policies-Policies and Codes under BRSR" section.

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

Gender	Permanent employees (Shore)		Permanent employees (Fleet)		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	100%	100%	0%	0%
Female	100%	100%	100%	100%	0%	0%
Total	100%	100%	100%	100%	0%	0%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	No, Not applicable since the SCI does not have permanent workers
Other than Permanent Workers	No, however the grievances are addressed by the Principal employer as expeditiously as possible.
Permanent Employees (Shore Staff)	Yes. SCI has a grievance redressal procedure for all its shore employees (staff and officers). The objective of the grievance redressal procedure is to provide easily accessible machinery for the settlement of any grievance as expeditiously as possible. Further, to ensure a fair and supportive environment, an Employee Grievance System (EGS) is also available for the SCI Employees on SCI portal. Additionally, in SCI, a Functional Director is appointed as Director of Grievances

<table>
<tr><td></td><td rowspan="2">to address and attend to any complaints & grievances involving issues of Integrity, Fairness and Transparency in dealings with the SCI; Postal and email address of the Director of Grievances, to receive and redress grievances of the community is provided in SCI website.

The website link of the Centralised Public Grievance Redress and Monitoring System (CPGRAMS), which is an online platform available to the citizens to lodge their grievances to the public authorities, is also provided in SCI website.</td></tr>
<tr><td>Other than Permanent Employees (Shore Staff)</td></tr>
<tr><td>Permanent Employees (Floating Staff)</td><td rowspan="2">Yes, The Company has established a structured and transparent grievance redressal mechanism for all floating staff in accordance with the requirements of the Maritime Labour Convention (MLC), 2006 and the applicable provisions of the Merchant Shipping Act, 2025 and related rules issued thereunder.

All seafarers are provided with a copy of the onboard complaint procedure upon joining the vessel.

The procedure enables any crew member to raise concerns relating to employment conditions, occupational safety and health, welfare, discrimination, harassment, bullying, wages, accommodation, food, working and living conditions, or any other matter affecting their rights.

Grievances are encouraged to be resolved at the lowest possible level through the immediate supervisor or Head of Department.

Where resolution is not achieved, the matter may be escalated to the Master of the vessel and, if required, to the Company's Fleet Personnel Department.

Seafarers also retain the right to approach the competent Flag State Administration(DG Shipping Grievance Redressal Mechanism) Port State Control authorities, or other statutory authorities, as provided under MLC, 2006.

Company is also monitoring online DG Shipping Grievance Redressal Mechanism and Centralised Public Grievance Redress and Monitoring System (CPGRAMS) and closing of all grievances within stipulated timelines.

The mechanism ensures:
• Fair, prompt, confidential and impartial investigation of complaints.
• Protection against retaliation or victimization for raising grievances in good faith.
• The right of the seafarer to be accompanied or represented during the grievance process.
• Proper documentation, monitoring and closure of all grievances within stipulated timelines.

This mechanism reinforces the Company's commitment to safeguarding the rights, dignity, welfare and well-being of all seafarers while promoting a safe, respectful and inclusive workplace onboard its vessels.</td></tr>
<tr><td>Other than Permanent Employees (Floating Staff)</td></tr>
</table>

Apart from the on-line grievance redressal platform, the Company also has a policy on prevention, prohibition and redressal of sexual harassment of women at the workplace and has Internal Committee (IC) in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Members of the ICs are responsible for conducting inquiries pertaining to such complaints. The Company has also adopted a Whistle Blower Policy and has established the necessary vigil mechanism for stakeholders to report concerns about unethical behavior and financial irregularities. The Company, on a regular basis, sensitizes its employees on the prevention of sexual harassment at the workplace through workshops, online training modules and awareness programs.

7. Membership of employees and worker in association(s) or Unions recognized 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)	443	443	100%	448	448	100%
- Male	349	349	100%	353	353	100%
- Female	94	94	100%	95	95	100%
Total Permanent Employees (Fleet)	1000	1000	100%	945	945	100%
- Male	980	980	100%	926	926	100%
- Female	20	20	100%	19	19	100%
Total Permanent Workers	0	0	0%	0	0	0%
- Male	0	0	0%	0	0	0%
- Female	0	0	0%	0	0	0%

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)										
Male	349	169	48.42%	225	64.47%	353	42	11.90%	207	58.64%
Female	94	21	22.34%	60	63.83%	95	22	23.16%	49	51.58%
Total	443	190	42.89%	285	64.33%	448	64	14.29%	256	57.14%
Employees (Fleet)										
Male	980	980	100%	980	100%	926	926	100%	926	100%
Female	20	20	100%	20	100%	19	19	100%	19	100%
Total	1000	1000	100%	1000	100%	945	945	100%	945	100%
Workers										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

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

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)						
Male	349	346	99.14%	353	352	99.72%
Female	94	94	100%	95	95	100%
Total	443	440	99.32%	448	447	99.78%
Employees (Fleet)						
Male	980	980	100%	926	926	100%
Female	20	20	100%	19	19	100%
Total	1000	1000	100%	945	945	100%
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? **(Yes/No)**. If yes, the coverage such system?

Reply: Yes, SCI has implemented a comprehensive **Occupational Health and Safety Management System (OHSMS)** as part of **Safety Management System (SMS)** and Integrated Management System (IMS) to ensure a safe, healthy and secure working environment for all employees, including shore-based personnel and seafarers onboard Company vessels.

The Occupational Health and Safety Management System is certified to **ISO 45001:2018** and is integrated with the Company's Quality and Environmental Management Systems. The framework is designed to identify workplace hazards, assess risks, implement preventive and corrective measures and promote continual improvement in occupational health and safety performance.

Key features of the Occupational Health and Safety Management System include:

A. Corporate Offices and Shore Establishments

- ISO 45001 certified Occupational Health and Safety Management System.
- Hazard Identification and Risk Assessment (HIRA) for workplace activities.
- Safe work procedures and emergency preparedness plans.
- Fire detection, alarm and firefighting systems.
- Periodic fire and emergency evacuation drills.
- CCTV surveillance and access control systems.
- Regular workplace safety inspections.
- Availability of first-aid facilities and trained first-aiders.
- Periodic health check-ups and occupational health monitoring.
- Medical support through Company Medical Officer and empanelled hospitals.
- Safety awareness programmes and employee training.

B. Shipboard Operations

Occupational health and safety onboard Company vessels is governed through the Company's **Safety Management System (SMS)** established in accordance with the **International Safety Management (ISM) Code, Maritime Labour Convention (MLC), 2006, SOLAS** Convention, **STCW Convention** and other applicable maritime regulations.

Key measures include:

- Comprehensive risk assessment before hazardous operations.
- Permit-to-Work (PTW) system for critical activities.
- Personal Protective Equipment (PPE) for all operational tasks.
- Safe working procedures and toolbox meetings.
- Emergency preparedness for fire, collision, grounding, pollution response and abandon ship situations.
- Regular emergency drills and onboard safety training.
- Safe accommodation, hygienic galley facilities and potable drinking water.
- Medical lockers, medical equipment and telemedical assistance.

- Compliance with prescribed work and rest hours.
- Recreational facilities and internet connectivity, wherever available.
- Periodic inspections by Flag State, Classification Society, Port State Control, Terminals, Charterer, Third Party and auditors.
- SIRE 2.0 and TMSA 3.

Employee Responsibilities

Employees and seafarers are expected to:

- Comply with applicable safety procedures and statutory requirements.
- Use appropriate Personal Protective Equipment (PPE).
- Promptly report unsafe conditions, incidents and near misses.
- Participate in safety meetings, drills and training programmes.
- Contribute to continual improvement of workplace safety.

The effectiveness of the Occupational Health and Safety Management System is periodically reviewed through **Internal Audits, External Certification Audits, Management Reviews and statutory inspections**, ensuring continual improvement in health and safety performance.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

Reply: SCI follows a structured risk-based approach for identification, assessment and mitigation of occupational health and safety risks through its Integrated Management System.

The principal processes include:

- Hazard Identification and Risk Assessment (HIRA).
- Job Safety Analysis (JSA) for operational activities.
- Permit-to-Work (PTW) system for hazardous jobs.
- Risk assessments prior to routine and non-routine operations.
- Near-miss and incident reporting system.
- Investigation of accidents and unsafe occurrences.
- Internal IMS audits and external certification audits.
- Management reviews and monitoring of corrective and preventive actions.
- Shipboard inspections by Masters, senior officers and designated shore personnel.
- Flag State, Port State Control and Classification Society inspections.
- Continuous review of safety procedures based on lessons learnt and industry best practices.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Reply: Not Applicable.

d. Do the employees/worker of the entity have access to non-occupational medical and health care services? (Yes/ No)

Reply: Yes.

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	0.08#	0.20#
	Workers	0	0
Total recordable work-related injuries	Employees	12	31
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce
No. of cases two (02) and five (05) for FY 2025-26 and 2024-25 respectively.

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

Reply: SCI adopts a preventive and risk-based approach towards occupational health and safety.

Key initiatives include:

- Integrated Management System certified to ISO 9001:2015, 14001:2015 and 45001:2018.
- Safety Management System in accordance with the ISM Code.
- Hazard Identification and Risk Assessment (HIRA).
- Job Safety Analysis (JSA).
- Permit-to-Work system.
- Regular safety inspections.
- Internal and External IMS Audits.
- Fire and emergency response drills.
- Periodic safety training and awareness programmes.
- Behaviour-Based Safety initiatives, wherever applicable.
- Availability of Personal Protective Equipment (PPE).
- Occupational health surveillance.
- Health check-ups.
- Telemedical support for vessels.
- Compliance with MLC, 2006.
- Continual monitoring of corrective and preventive actions.
- Tool box meeting
- Tag in and Tag out
- Stop work authority
- Internal Committee for POSH related grievances.
- Accessibility facilities for Divyangjans

These measures contribute to maintaining a safe, healthy and resilient workplace across the Company's shore establishments and fleet.

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	0	0	Nil	0	0	Nil
Health & Safety	0	0	Nil	0	0	Nil

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%
Working Conditions	100%

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.

Reply: Nil

SCI follows a structured process for implementation of corrective and preventive actions arising from Internal Audits, External Audits, incident investigations, statutory inspections and management reviews.

The key actions include:

- Elimination or mitigation of identified hazards.
- Revision of risk assessments and work procedures, wherever required.
- Strengthening preventive maintenance programmes.
- Upgradation of safety equipment and emergency preparedness arrangements.
- Targeted training and awareness programmes.
- Monitoring effectiveness of corrective actions through follow-up audits.
- Sharing of lessons learnt across shore establishments and vessels to prevent recurrence.

The Company remains committed to continual improvement of its Occupational Health and Safety Management System through periodic review, employee participation and adoption of best practices in maritime safety management.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees(Y/N) (B) Workers (Y/N).

Reply: **A: (i). Employees (Shore Staff)-Yes.**

SCI extends the Group Personnel Accident policy which provides cover for accidental death of SCI employee. Besides, in the event of death of employee while in service, company provides death compensation.

(ii). Employees (Floating Staff)- Yes

P&I Club coverage for Floating Staff in case of death under Workmen/Employees Compensation Act.

B. Workers- Yes. ESI/ Insurance, under Workmen/ Employees Compensation Act in case of death.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Reply: The Company monitors remittance of statutory dues by value chain partners as part of processing their bills on a regular basis with periodic audits.

3. 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 (Shore)	0	0	0	0
Employees (Fleet)	0	0	0	0
Workers	0	0	0	0

During the reporting period, no employee/worker required rehabilitation and placement in suitable employment on account of any high consequence work-related injury or occupational ill-health.

Wherever applicable, SCI extends statutory and admissible benefits to employees/ workers and their families in accordance with Government guidelines, Company policies and applicable service rules.

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? (Yes/No)

Reply: No.

5. Details on assessment of value chain partners:

Reply: Not applicable.

However, SCI adopts a proactive approach towards addressing health and safety practices/working conditions involving contractors and other value chain partners engaged in operational activities.

	% of value chain partners (by value of business done with such partners) that were assessed	Assessment Mechanism
Health and safety practices	100% of contractors engaged for high-risk shipboard and dry-docking activities are required to comply with applicable safety requirements under contractual conditions.	Compliance is monitored through contractual provisions, work permits, safety briefings, supervision, onboard inspections and applicable statutory requirements.
Working Conditions	100% of contractors engaged for operational activities are required to comply with applicable labour laws and contractual obligations.	Compliance is monitored through contractual requirements, statutory declarations and periodic supervision during contract execution.

6. Provide details of any corrective actions taken or underway to address significant risks/ concerns arising from assessments of health & safety practices and working conditions of value chain partners.

Reply: As stated above, SCI adopts a proactive approach towards addressing health and safety concerns involving contractors and other value chain partners engaged in operational activities.

Corrective and preventive actions undertaken, wherever required, include:

- Communication of safety observations and implementation of corrective actions.
- Reinforcement of compliance with Permit-to-Work (PTW) procedures.
- Periodic monitoring of contractor compliance during execution of contracts.
- Immediate rectification of unsafe conditions identified during inspections.
- Sharing of lessons learnt from incidents and near misses to prevent recurrence.
- Continuous monitoring through Internal Audits, External Audits and management reviews under the Integrated Management System (IMS).

These measures support continual improvement in contractor safety performance and reinforce SCI's commitment to maintaining safe working conditions across its value chain.

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.

Reply:

The Company identifies its key stakeholder groups through a structured and continuous process based on the nature of its operations, regulatory requirements, and its impact across economic, social, and environmental dimensions.

Stakeholder identification is carried out by mapping all individuals and groups that are directly or indirectly impacted by the Company's activities or that can influence its performance. This includes both internal and external stakeholders across the value chain.

Key stakeholder groups are identified through the following considerations:

- Nature and scale of operational activities and service delivery
- Statutory and regulatory requirements applicable to the shipping and public sector enterprise environment
- Dependency relationships across the value chain, including suppliers, service providers, and contractors
- Social and community impact in operational geographies, including vulnerable and marginalized groups
- Governance and reporting requirements, including shareholders and regulatory authorities
- Employee categories across various levels and demographic groups within the organization

Accordingly, the Company's key stakeholders include employees, shareholders, suppliers and service providers (including MSMEs), customers, communities, and regulatory/statutory authorities.

The identification process is dynamic in nature and is periodically reviewed by relevant functional departments to ensure continued relevance and alignment with the Company's business environment and sustainability priorities.

The Company also places special emphasis on MSMEs and other vulnerable supplier groups as part of its inclusive procurement and public policy commitments, including the "Make in India" initiative and Government of India procurement guidelines.

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 & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	Yes *	Email, SMS, Letter, Advertisement, Community Meetings, Notice Board, Company Website, Company Portal, Liaison officer	At regular intervals	Employee Welfare & Employee Engagement, resolution of Issues
Share-holders	No	Email, SMS, Meetings, Newspaper, Company website, Stock exchanges, other Statutory Authority	Regularly through Company's website, website of stock exchanges and through Annual General Meeting	Disseminating and sharing information with the shareholders with a view to update and to seek their approval, etc. as may be required
Comm-unities	Yes	Meetings, Local NGO's, Email, Company Website	Case-to-Case Basis	Assessing their problems that lead to their vulnerability, and which holds back in attaining better standard of living
Suppliers	Yes **	Email, Advertisement, Vendor Meets, Company Website etc.	Regular	To make suppliers aware of: • Public Procurement Policy (Preference to Make in India) • Import substitution • Participating in tenders issued on portal • SCI's quality objectives
Agencies/ Contractors / Brokers	No	Email, Advertisement, Company Website etc.	Regular	To make Agencies/ Contractors/Brokers aware of: • Public Procurement Policy (Preference to Make in India) • Import substitution • Participating in tenders issued on portal • SCI's quality objectives

* The category of the employees are recorded such as SC, ST, OBC , Minority, EWS

** The suppliers are identified as vulnerable and marginalized groups as per Government guidelines including MSME, women, SC/ST

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.

Reply: Stakeholder Consultations are typically undertaken by respective spheres, department heads and relevant company officers through various channels of communication as highlighted in the table above. The feedback/ identified issues of Corporate concern are escalated to the Board-level either through direct channels or through various Board Committee.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). 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.

Reply: Yes. Stakeholder consultations are actively used to support the identification and management of environmental and social issues. As part of its CSR initiatives, The Shipping Corporation of India Ltd. (SCI) engages with communities and implements projects addressing key social and developmental concerns. Inputs received from stakeholders are incorporated into CSR planning and implementation activities, as appropriate.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

Reply:

(i) The Company undertakes various CSR initiatives aimed at the upliftment of vulnerable and marginalized groups, details of which are provided in the CSR section of the Annual Report.

(ii) The Company promotes procurement from Micro and Small Enterprises (MSEs), including those owned by SC/ST communities and women entrepreneurs, in accordance with the Government's Public Procurement Policy.

(iii) The Company also encourages inclusive employment practices by recruiting individuals from SC/ST/OBC/EWS categories, as well as other vulnerable groups such as ex-servicemen and persons with disabilities.

(iv) SCI promotes gender equality and has been taking proactive measures to prevent any Sexual Harassment at workplace. SCI has been complying with the requirements of the "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013". SCI has prepared a Prevention of Sexual Harassment policy in line with the Act. SCI has constituted a committee comprising of senior women executives, senior legal officer and a woman representative from the NGO Pratham to enquire into complaints of Sexual Harassment at the workplace. No complaints were received in the year 2025-26 related to Sexual Harassment.

(v) Officers of appropriate rank from OBC category are associated with the recruitment panels. Status of OBC reservation is also reviewed by the SCI's Board of Directors in its meetings periodically. SCI recruits on a regular basis and shortfall arising due to employee attrition/exit is taken care of in all recruitments. SCI adheres to Government guidelines relating to Reservations/Relaxation for OBCs, as issued from time to time.

There is a SCI SC/ST Employees Welfare Association. Efforts are under way to form an OBC Employees association. SCI endeavours to conduct regular meetings and interactions with the SCI SC/ST Employees Welfare Association. Further, SCI endeavours to take into confidence the SC/ST Employees Welfare Association for employee related policy decisions, especially those affecting employee interests.

(vi) Liaison officers for SC/ST and OBC have been nominated to ensure proper implementation of the policy in the Organisation.

PRINCIPLE 5: Businesses should respect and promote human rights

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

Reply:

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)						
Permanent	443	292	65.91%	448	302	67.41%
Other than permanent	26	23	88.46%	58	10	17.24%
Total Employees	469	315	67.16%	506	312	61.66%
Employees (Fleet)						
Permanent	1000	1000	100%	945	895	94.70%
Other than permanent	1267	1267	100%	1550	1554	100%
Total Employees	2267	2267	100%	2495	2449	98.15%
Workers						
Permanent	0	0	0%	0	0	0%
Other than permanent	0	0	0%	0	0	0%
Total Workers	0	0	0%	0	0	0%

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

Reply:

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	
		Number (B)	% (B /A)	Number (C)	% (C /A)		Number (E)	% (E /D)	Number (F)	% (F /D)
	Employees (Shore)									
Permanent	443	0	0%	443	100%	448	0	0%	448	100%
Male	349	0	0%	349	100%	353	0	0%	353	100%
Female	94	0	0%	94	100%	95	0	0%	95	100%

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	
		Number (B)	% (B/A)	Number (C)	% (C/A)		Number (E)	% (E/D)	Number (F)	% (F/D)
Other than Permanent	26	0	0%	26	100%	58	0	0%	58	100%
Male	14	0	0%	14	100%	41	0	0%	41	100%
Female	12	0	0%	12	100%	17	0	0%	17	100%
	Employees (Fleet)									
Permanent	1000	0	0%	1000	100%	945	0	0%	945	100%
Male	980	0	0%	980	100%	926	0	0%	926	100%
Female	20	0	0%	20	100%	19	0	0%	19	100%
Other than Permanent	1267	0	0%	1267	100%	1550	0	0%	1550	100%
Male	1264	0	0%	1264	100%	1540	0	0%	1540	100%
Female	3	0	0%	3	100%	10	0	0%	10	100%
	Workers									
Permanent	0	0	0%	0	0%	0	0	0%	0	0%
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other than Permanent	220	0	0%	220	100%	0	0	0%	0	0%
Male	204	0	0%	204	100%	0	0	0%	0	0%
Female	16	0	0%	16	100%	0	0	0%	0	0%

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 (BoD)	10#	6,64,991	0	0
Key Managerial Personnel *	0	0	2	40,80,902
Employees other than BoD and KMP (Shore)	363	32,09,299	104	32,21,332
Employees other than BoD and KMP (Fleet)	2244 $	6,79,561	23 $	26,47,014
Workers	204	4,24,200	16	2,77,300

The number represents the total number of individuals who served as Directors as on 31-03-2026. The Functional Directors were paid salary and Independent Directors were paid sitting fees. No remuneration was paid by the Company to the Government Nominee Director.

* The number does not includes Chairman & Managing Director, Functional Directors, but only consist of the Chief Financial Officer and Company Secretary as on 31-03-2026.

$ The data is as on 31.03.2026. Additionally 1079 Male Seafarer i.e 3323 and (–)1 Female Seafarer i.e 22 were engaged for a short term period and median has been calculated accordingly.

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	6.80%	6.84%

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

Reply: Yes. The Company has designated appropriate officials and committees responsible for addressing human rights impacts and grievances arising from business operations.

SCI has constituted a committee comprising of senior women executives, senior legal officer and a woman representative from the NGO Pratham to enquire into complaints of Sexual Harassment at the workplace.

Liaison officers for SC/ST and OBC have been nominated to ensure proper implementation of the policy in the Organisation.

SCI endeavours to take into confidence the SC/ST Employees Welfare Association for employee related policy decisions, especially those affecting employee interests.

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

Reply: The Company has established a structured grievance redressal mechanism for shore-based employees, aimed at timely and effective resolution of employee concerns.

In addition:

- A Functional Director is designated as Director of Grievances to address complaints relating to integrity, fairness, and transparency.
- An Employee Grievance System (EGS) is available on the Company's intranet portal for employees.
- The Company also facilitates grievance redressal through the Centralised Public Grievance Redress and Monitoring System (CPGRAMS), accessible to external stakeholders.
- For fleet personnel, grievance redressal is governed in accordance with the Maritime Labour Convention and applicable Company policies.
- Stakeholders can raise concerns pertaining to human rights issues as per Whistle-blower Policy.
- Women employees can raise their grievances regarding sexual harassment to the Internal Committee (IC) comprising of senior women executives, senior legal officer and a woman representative from the NGO Pratham.
- There is a SC/ST Employees Welfare Association which works toward safeguarding and uplifting their members.
- Employees belonging to SC/ST/OBC category can raise their issues through the respective Liaison officer.

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	0	0	Nil	0	0	Nil
Discrimination at workplace	0	1	Nil	1	1	Nil
Child Labour	0	0	Nil	0	0	Nil
Forced Labour/ Involuntary Labour	0	0	Nil	0	0	Nil
Wages	0	0	Nil	0	0	Nil
Other human rights related issues	0	0	Nil	0	0	Nil

7. Complaints filed under the 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 on of Women at Work place (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of Female employees/ workers	0	0
Complaints on POSH upheld	0	0

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

Reply:

The Company has implemented a Whistle Blower Policy and a POSH framework, including gender sensitization and grievance redressal system to ensure protection of complainants from any adverse consequences.

Key safeguards include:

- Confidentiality of complainant identity, known only to the designated Committee
- Protection against victimisation
- Provision for leave and support under POSH guidelines
- Independent grievance redressal mechanism through designated authorities

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Reply: Yes. Human rights requirements pertaining to employees are covered under employment rules and Maritime Labour Convention 2006.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% Shore and Fleet Employees
Forced/ involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	NA

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

Reply: For the sole grievance, a fact finding committee was set up with senior officials. All aspects including legal and POSH are being assessed.

Leadership Indicators

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

Reply: For the sole grievance, a fact finding committee was set up with senior officials. All aspects including legal and POSH are being assessed.

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

Reply:

Human rights considerations are integrated into the Company's governance framework, policies, and operational practices.

The scope of the Company's human rights framework extends to its employees, contractual workforce, business partners, and communities impacted by its operations. Human rights principles are embedded through various policies and mechanisms, including:

- Prevention of Sexual Harassment (POSH) Policy, which provides a safe and respectful workplace and establishes a mechanism for prevention and redressal of sexual harassment.
- Equal Opportunity Policy for Persons with Disabilities, promoting equal opportunity, non-discrimination, accessibility, and inclusion.
- Grievance Redressal Policy, providing an accessible mechanism for reporting and resolution of grievances.
- Internal Mechanism for Human Rights-related Grievances, enabling reporting and redressal of concerns relating to discrimination, harassment, unfair treatment, or other human rights issues.
- Corporate Social Responsibility (CSR) Policy, which guides the Company's initiatives towards community development and the promotion of social well-being.
- MLC, including gender sensitization and grievance redressal system as per DG Shipping guidelines

Compliance with these policies is monitored through established governance mechanisms, employee awareness programmes, statutory compliance processes, and grievance redressal systems. The Company periodically reviews its policies and practices to ensure alignment with applicable laws, regulatory requirements, and the principles of responsible business conduct.

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??

Reply: Yes, the premises/ offices of the entity are accessible to differently-abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016 including ramps at the entrance of the building, reserved convenient parking space, accessible toilets, hand rails on staircase and ramps, Proper signage and floor layout related to facilities such as Pantries, Washroom, Exit etc., elevators, auditory signals in elevators, lift numbers in braille , Wide corridors, Non-skid toilet flooring, appropriate size of steps, Controls for Doors and windows at appropriate height, Electrical switches at appropriate height.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	0
Discrimination at work place	0
Child Labour	0
Forced Labour/Involuntary Labour	0
Wages	0
Others–please specify	NA

Reply: Not applicable.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Reply: 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)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources ©	0	0
Total energy consumed from renewable sources (A + B + C)	**0**	**0**
From non-renewable sources		
Total electricity consumption (D)	6,854.17 GJ	7208.86 GJ
Total fuel consumption (E)	15,367,298.94 GJ$	13,842,264.01 GJ
Energy consumption through other sources (F)	0	0
Total energy consumed from non- renewable sources (D+E+F)	**15374153.11 GJ**	**13849472.87 GJ**
Total energy consumed (A+B+C+D+E+F)	**15374153.11 GJ**	**13849472.87 GJ**
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.000266 GJ	0.000248 GJ
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.00541 GJ	0.00512 GJ
Energy intensity in terms of physical output	**NA**	**NA**
Energy intensity (optional)-the relevant metric may be selected by the entity	-	-

Note:

1. For India PPP conversion factor is 20.34 for the year 2026 and 20.66 for the year 2025.

2. $Includes four (4) ILT Joint Venture vessels which were not considered for 2024-25.

The data for said Four (4) vessels, has been included based on SCI Stake in each Joint Venture. ILT 1 & 2 - 29.08% and ILT 3 & 4 -26%.

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.

Reply: Yes. The Company has obtained **Reasonable Assurance** for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL Limited).

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.

Reply: No. The PAT scheme is not applicable to the Company's businesses.

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	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,13,136.32$	1,09,714.6
(iv) Sea water/desalinated water	1,04,162.8$	59,306.50
(v) Others	24,773.00	22,171.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	**2,42,072.12**	**1,91,192.1**
Total volume of water consumption (in kilolitres)	**2,26,945.12**	**1,72,394.1**
Water intensity per rupee of turnover (Total water consumption/Revenue from operations)	**0.00000393**	**0.00000308**
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from Operations adjusted for PPP)	**0.0000799**	**0.0000637**
Water intensity in terms of physical output	**NA**	**NA**
Water intensity (optional)–the relevant Metric may be selected by the entity	-	-

Note:

1. For India PPP conversion factor is 20.34 for the year 2026 and 20.66 for the year 2025.
2. $Includes four (4) ILT Joint Venture vessels which were not considered for 2024-25.

The data for said Four (4) vessels, has been included based on SCI Stake in each Joint Venture. ILT 1 & 2 -29.08% and ILT 3 & 4 -26%.

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.

Reply: Yes. The Company has obtained Reasonable Assurance for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL Limited).

4. Provide the following details related to water discharged:

Parameter		FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
(i)	To Surface water		
-	No treatment	0	0
-	With treatment – please specify level of Treatment	0	0
(ii)	To Ground water		
-	No treatment	0	0
-	With treatment – please specify level of Treatment	0	0
(iii)	To Seawater		
-	No treatment	0	0
-	With treatment – please specify level of Treatment	0	0
(iv)	Sent to third – parties		
-	No treatment	0	0
-	With treatment – please specify level of treatment	14,600	18250
(v)	Others		
-	No treatment	527	548
-	With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)		15,127	18798

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.

Reply: YES, M/s Pollufree Engineers and The Company has also obtained **Reasonable Assurance** for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL Limited).

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Reply: The Company is committed to achieving **'Zero Liquid Discharge'**, however it is not applicable to shipping company.

Informatively, for a shipping company:

- Vessels do **not** operate under a Zero Liquid Discharge system.
- Ships manage wastewater, sewage, oily water, ballast water, and garbage in accordance with the requirements of the **International Maritime Organization, MARPOL Convention**, and applicable flag State, port State, and coastal State regulations.

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	26,597.48*	25,266.63
SOx	MT	3,235.94*	3,099.32
Particulate matter (PM)	MT	1,286.10*	1,230.00
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others–please specify	-	0	0

Note: *Includes four (4) ILT Joint Venture vessels which were not considered for 2024-25.

The data for said Four (4) vessels, has been included based on SCI Stake in each Joint Venture. ILT 1 & 2 - 29.08% and ILT 3 & 4 - 26%.

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.

Reply: Yes. The Company has obtained Reasonable Assurance for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL 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 CO_2 equivalent*	CO_2 = 1165752.91# Ch_4 (CO_2Eqv.)= 8551.698334 N_2O(CO_2Eqv.) = 17991.59802 Total= 1192296.21	CO_2 = 1062141.24 CH_4 (CO_2 Eqv.)= 506 N_2O (CO_2 Eqv.) = 16,718 Total = 1079365.24
Total Scope 2 emissions (Break-up of the GHG into **CO2, CH4, N2O, HFCs, PFCs, SF6, NF3,** if available)	Metric tonnes of CO_2 equivalent	CO_2 – 1355.03 tCO_2e CH_4 – Included in Co_2e N_2O – Included in Co_2e Total= 1355.03	CO_2 – 1425.15 tCO_2e CH_4 – Included in Co_2e N_2O – Included in Co_2e Total= 1425.15

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Metric tonnes of CO2 equivalent	0.0000207	0.0000193
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent	0.000420	0.000399
Total Scope 1 and Scope 2 emission intensity in terms of physical output		**NA**	**NA**
Total Scope 1 and Scope 2 emission intensity (optional)– the relevant metric may be selected by the entity		-	-

Note:

1. For India PPP conversion factor is 20.34 for the year 2026 and 20.66 for the year 2025.
2. # Includes four (4) ILT Joint Venture vessels which were not considered for 2024-25

The data for said Four (4) vessels, has been included based on SCI Stake in each Joint Venture. ILT 1 & 2- 29.08% and ILT 3 & 4-26%.

(*) Methodology – GHG emission is calculated as per the fourth IMO GHG Study (2018), LCA guidelines, MEPC 391 (81) and the GWP potential (CO_2 equivalence of CH_4 and N_2O) are as per IPCC Assessment Report Values 6).

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

Reply: Yes. The Company has obtained Reasonable Assurance for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL Limited).

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

Reply: Yes. The Company has implemented a range of operational and technical initiatives to reduce Greenhouse Gas (GHG) emissions from its fleet in line with applicable IMO regulations and industry best practices.

- Under National Green Hydrogen Mission, SCI has signed shipbuilding contract with an Indian Shipyard for construction and delivery of 1 No. 3,000 DWT Methanol Dual Fuel Diesel Electric PSV. This is beingl undertaken as Pilot Projects for use of Green Hydrogen in Shipping Sector under the NGHM. Further to above, SCI is contemplating the following to align with IMO's 2023 revised GHG Emissions strategy through-

- Fitment of Energy Saving Devices (ESDs) for ships are being done based on EEXI / CII calculations to improve propulsive efficiency and reduce fuel consumption and CO2 emissions.
- Application of high performance (low friction) antifouling paint.
- Periodical hull cleaning and propeller polishing.
- Implementation of the Ship Energy Efficiency Management Plan (SEEMP) across the fleet.
- Voyage optimization and weather routing to minimize fuel consumption and emissions.
- Installation of adaptive autopilot systems to optimize steering performance and improve fuel efficiency.
- Installation of energy-efficient LED lighting on board vessels and at shore establishments to reduce electricity consumption.
- Continuous monitoring of fuel consumption and vessel performance, along with implementation of energy conservation measures to improve operational efficiency and reduce GHG emissions.

The Company continues to evaluate and adopt suitable technologies and operational practices to enhance energy efficiency and support its decarbonization objectives.In the long term (beyond 2030), compatible ship engines for cleaner fuels (new engines) shall be adopted as the technology evolves.

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)**	189.60	197.65
E-waste **(B)**	23.35	27.4
Bio-medical waste **(C)**	0.50	3.30
Construction and demolition waste **(D)**	0	0
Battery waste **(E)**	1.68	1.50
Radioactive waste **(F)**	0	0
OtherHazardous waste. Please specify, if any. **(G)**	0	0
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	4037.022	1129.06
Total (A+B+C+D+E+F+G+ H)	4252.15	1358.91
Waste intensity per rupee of turn over (Total waste generated/ Revenue from operations)	0.0000000736	0.0000000243

Parameter	FY 2025-26# (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.00000150	0.00000050
Waste intensity in terms of physical output	**NA**	**NA**
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations (in metric tonnes).		
Category of waste		
(i) Recycled	0	0
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	0	0
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes).		
Category of waste		
(i) Incineration	1309.88	974.9
(ii) Landfilling	0	0
(iii) Other disposal operations	2909.62	215.4
Total	4219.50	1190.3

Note : For India PPP conversion factor is 20.34 for the year 2026 and 20.66 for the year 2025.

Includes four (4) ILT Joint Venture vessels which were not considered in the previous report.

The data for said Four (4) vessels, has been included based on SCI Stake in each Joint Venture. ILT 1 & 2- 29.08% and ILT 3 & 4-26%.

Note: In the Shipping industry, the waste is reported in m3. As the waste is composed of various types of waste, it is difficult to estimate the specific gravity of each component. Hence the specific gravity has been considered as 1 for the total waste.

The waste generated by vessels is handed over to shore reception at ports for safe disposal and recycling.

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.

Reply: Yes. The Company has obtained **Reasonable Assurance** for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL 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.

Reply: Not Applicable. The Company is into shipping and logistics and does not manufacture any products for sale. However, waste generated on board during normal operation of the ship is managed as per vessel-specific garbage management plan and landed ashore to approved reception facilities for further processing. Also, the discharge of oil, solid waste & sewage etc. from its ships is prohibited in compliance with MARPOL (International Convention for the Prevention of Pollution from Ships). Most of our vessels comply with Green Passport or equivalent notation which requires a list of hazardous materials to be present onboard, which is useful while recycling/handling hazardous materials. In addition, the Company diligently adheres to the compliance requirements specified in the administration circular concerning the Transport and Handling of hazardous and noxious liquid substances in bulk on Indian flagged offshore support vessels.

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:

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.
-	-	-	-

Reply: NIL, no such operations.

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

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
-	-	-	-	-	-
-	-	-	-	-	-

Reply: Not applicable.

13. Is the entity compliant with the applicable environmental laws/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 (Y/N).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
-	-	-	-	-
-	-	-	-	-

Reply: Yes, the Company's vessels operate in compliance with applicable IMO environmental regulations, including the MARPOL Convention, through implementation of approved environmental management procedures, pollution prevention measures, and statutory certification requirements like IOPP, IAPP and ISPP

During the reporting period, there were **no material instances of non-compliance** with the applicable environmental laws and regulations.

Leadership Indicators

1. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):

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	NA	NA
(ii) Groundwater	NA	NA
(iii) Third party water	NA	NA
(iv) Sea water/desalinated water	NA	NA
(v)Others	NA	NA
Total volume of water withdrawal (in kilolitres)	**NA**	**NA**
Total volume of water consumption (in kilolitres)	**NA**	**NA**
Water intensity per rupee of turnover (Water consumed/ turnover)	NA	NA
Water intensity (optional)–the relevant metric may be selected by the entity	NA	NA
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(ii) Into Groundwater	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(iii) Into Seawater	NA	NA
- No treatment	NA	NA
- With treatment –please specify level of treatment	NA	NA
(iv) Sent to third – parties	NA	NA
- No treatment	NA	NA
- With treatment – please specify level of treatment	NA	NA
(v) Others	NA	NA
- No treatment	NA	NA
- With treatment –please specify level of treatment	NA	NA
Total water discharged (in kilolitres)	NA	NA

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

Yes. The Company has obtained **Reasonable Assurance** for the applicable BRSR Core disclosures from Messrs. Indian Register Quality Systems (ISSPL Limited).

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total Scope3 emissions (Break-up of the GHG into **CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3,** if available)	Metric tonnes of CO_2 equivalent	0	0
Total Scope 3 emissions per rupee of turnover		0	0
Total Scope3 emission intensity (optional)–the relevant metric may be selected by the entity		-	-

Note: Indicate whether any independent assessment/ evaluation /assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No**

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.

Reply: NIL, no such operations.

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:

Reply:

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1.	Methanol Dual Fuel Platform Supply Vessel (PSV) under National Green Hydrogen Mission (NGHM)	SCI has signed a shipbuilding contract with an Indian shipyard for the construction and delivery of **one (1) 3,000 DWT Methanol Dual Fuel Diesel Electric Platform Supply Vessel (PSV) under the National Green Hydrogen Mission (NGHM).** The project is being implemented as a pilot project for the adoption of Green Hydrogen-based fuels in the shipping sector and demonstrates SCI's commitment towards low-carbon and future-ready maritime technologies.	Supports the transition towards cleaner marine fuels, promotes the adoption of Green Hydrogen-based technologies in the shipping sector, enhances future fuel flexibility and contributes to the long-term decarbonisation of maritime operations.

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
2.	Ballast Water Treatment System (BWTS)	Ballast Water Treatment Systems have been installed on all applicable Bulk Carrier and Tanker vessels in compliance with the IMO Ballast Water Management Convention. The systems treat ballast water prior to discharge to prevent the transfer of invasive aquatic species and protect marine biodiversity.	Prevents the spread of invasive aquatic organisms, protects marine ecosystems and ensures compliance with international environmental regulations.
3.	Reduction in Greenhouse Gas (GHG) emissions	Engine Power Limiters (EPLs) have been installed on applicable tanker vessels in accordance with the Energy Efficiency Existing Ship Index (EEXI) requirements. The Company also monitors vessel Carbon Intensity Indicator (CII) performance and implements Ship Energy Efficiency Management Plans (SEEMP) to optimise fuel consumption and operational efficiency.	Improves vessel energy efficiency, reduces fuel consumption and greenhouse gas emissions, and supports compliance with the IMO 2023 GHG Strategy.
4.	Periodic Hull Cleaning and Propeller Polishing	Hull cleaning and propeller polishing are undertaken at planned intervals to minimise marine fouling, reduce hydrodynamic resistance and improve propulsion efficiency.	Enhances vessel performance, lowers fuel consumption, reduces carbon emissions and improves operational efficiency.
5.	High-Performance Low-Friction Antifouling Coatings	High-performance, low-friction antifouling coatings are applied during dry docking to minimise biofouling, reduce hull resistance and improve vessel efficiency.	Improves fuel efficiency, reduces greenhouse gas emissions and enhances vessel performance.
6.	Fitment of PBCF on existing vessels	Fitment of PBCF (Energy saving device) on identified bulk carriers and tankers in a phased manner.	Improves fuel efficiency, reduces greenhouse gas emissions and enhances vessel performance.

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

Reply: Yes, the Company has a Business Continuity and Disaster Management framework integrated with its Safety Management System (SMS), Integrated Management System (IMS) and Risk Management Framework. It includes procedures for emergency preparedness and response, business continuity, crisis management, cyber security, natural disasters, marine casualties, pollution incidents and other operational contingencies. Regular emergency drills, training, testing and reviews are conducted on board vessels and at shore establishments to ensure preparedness. The framework is periodically reviewed and updated to strengthen operational resilience, safeguard personnel and assets, and ensure continuity of critical business operations.

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.

Reply: NIL.

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

Reply: Not Applicable.

8. [169][How many Green Credits have been generated or procured:

a. By the listed entity

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners]

Reply: NIL.

[169]Inserted with the issuance of Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated Mar 28, 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

1. a. Number of affiliations with trade and industry chambers/associations.

Reply: Twelve (12)

b. 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.

Reply:

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/ associations (State/National)
1	Federation of Indian Chambers of Commerce and Industry (FICCI)	National
2	Maritime Union of India	National
3	National Union of Sea Farers of India	National
4	Baltic and International Maritime Council (BIMCO)	International
5	Association of Multimodal Transport Operators of India (AMTOI)	National
6	Indian National Shipowners' Association (INSA)	National
7	National Maritime Board	National
8	Worldscale Association London	International
9	Society of International Gas Tanker and Terminal Operators (SIGTTO)	International
10	Oil Companies International Marine Forum (OCIMF)	International

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

Reply: No adverse orders were received from regulatory authorities

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)	Web Link, if available

Reply: Not applicable.

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.

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
NIL	NIL	NIL	NIL	NIL	NIL

Reply: NIL. During the financial year, the Company did not undertake any project requiring a Social Impact Assessment (SIA) under applicable laws. Accordingly, no Social Impact Assessment was conducted or required to be disclosed.

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

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)
NIL	NIL	NIL	NIL	NIL	NIL	NIL

Reply: NIL. During the financial year, the Company did not undertake any project requiring Rehabilitation and Resettlement (R&R).

3. Describe the mechanisms to receive and redress community grievances.

Reply: In SCI. a Functional Director is appointed as Director of Grievances to address and attend to any complaints & grievances involving issues of Integrity, Fairness and Transparency in dealings with the SCI. Postal and email address of the Director of Grievances, to receive and redress grievances of the community is provided in SCI website. Furthermore, the website link of the Centralised Public Grievance Redress and Monitoring System (CPGRAMS), which is an online platform available to the citizens to lodge their grievances to the public authorities, is also provided in SCI website.

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

Reply: SCI operates vessels on both domestic and international trade routes. Consequently, ships are equipped with machinery, systems, and components manufactured by both Indian and international Original Equipment Manufacturers (OEMs).

SCI is committed to promoting indigenous manufacturing and, wherever there is sufficient local capacity and competition, gives preference to products, equipment, and materials manufactured in India. Procurement of general equipment and materials is primarily undertaken through the Government e-Marketplace (GeM) and competitive tendering processes, ensuring transparency, and maximum participation of Indian suppliers.

However, for critical spare parts and proprietary equipment, SCI's Purchase Manual allows procurement from the respective Original Equipment Manufacturers (OEMs) or their authorized representatives to ensure compatibility, reliability, safety, and compliance with statutory and class requirements. As a result, certain equipment and spare parts are necessarily sourced from overseas manufacturers where no equivalent Indian alternative is available or where OEM-specific components are required.

Accordingly, while SCI consistently endeavors to maximize procurement from Indian manufacturers and suppliers, the nature of international shipping operations and the need to maintain vessel safety, operational reliability, and regulatory compliance necessitate the procurement of select equipment and spare parts from foreign OEMs.

(*) For supply of goods & services in India, procurement is done only from Indian Suppliers, Spare parts from OEM (Foreign).

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directly sourced from MSMEs/small producers	44.16%	55.06%
Directly from within India	100% (*)	100% (*)

5. Job creation in smaller towns – Disclose the 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	0%	0%
Semi-urban	0%	0%
Urban	0.62%	0.62%
Metropolitan	99.38%	99.38%

(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):

Reply: 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 areas aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)
1	Maharashtra	Gadchiroli	73,94,447.00
2	Jharkhand	Bokaro	40,52,000.00
3	Bihar	Muzaffarpur	*0
4	Jharkhand	Sahibganj	*0
5	Andhra Pradesh	Alluri Sitharama Raju Erstwhile Visakhapatnam	*0
6	Chhattisgarh	Narayanpur	17,09,820.00
7	Uttar Pradesh	Bahraich	25,74,073.00

* Projects initiated. No payment made in 2025-26

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

Reply: Yes.

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

Reply: From MSE vendors which include women & SC/ST category vendors.

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

Reply: SCI continues to support MSMEs in areas of supplies & services where such MSME vendors are present, thus implementing the Public Procurement Policy of Govt. of India. MSME procurement is 44.16% of total procurement declared on Sambandh portal out of which 3.86 % is from women MSE vendors and 0.60% from SC/ST MSE vendors.

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
-	-	-	-	-

Reply: Nil.

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.

Reply: 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 benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Support for one radio frequency generator machine at Dr Bhubaneswar Barooah Cancer Institute (a unit of Tata Memorial Centre)	*	-
2	Support for 10 medical equipments in OT complex of Saidham Charitable Hospital	*	-
3	Support for Installation of 7 nos of various critical care and laboratory equipments in sub-district hospital –Armori	*	-
4	Support for Installation of 100 solar street lights of 12.8 volt DC in tribal village.	*	-
5	Support for Installation of Solar Power Systems of 5KW each in 5 government schools	*	-
6	Augmentations of facilities at a public inter college, for construction of 2 classrooms and toilets blocks.	*	-
7	Support for construction of classrooms & toilets, in schools and hostel run by Bharat Mata Mandir Nyas.	*	-
8	Support for running a Artificial Intelligence programme.	4000	-
9	Support for critical care equipments at 4 government hospitals viz. Civil Hospital Alibag, Sub District Hospital Mangaon, Sub District Hospital Shriwardhan, Sub District Hospital Panvel and Civil Hospital Alibag.	*	-
10	Project to set up 60 single teacher schools in urban slums for addressing the educational needs for a period of one year.	900	100%
11	Supporting the ongoing establishment of health and educational institution (Saraswati Shishu Mandir) including skill development centre and hostel	*	-

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
12	Support for school bus for a school located in border district of the country for commutation of children residing in nearby villages	25 children at a particular time	100%
13	Support for 7 equipments at the Urology department of AIIMS Bhopal	*	-
14	Support for setting up 25 nos of PVC Pipe tube well having 300 ft. meter length along with drinking water dispensers in 25 government schools	*	-
15	Support for 18 equipments at a 45 bedded Boko Government Community Health Centre.	*	-
16	Project for supply & installation of 81 nos of LED Solar street light system in rural areas	*	-
17	Support for school bus for children residing at institutional center.	25 children at a particular time	100%
18	Support for setting up medical equipments - eye operation theatre (total 12 equipments) at Sadar Government.	*	-
19	Annual Grants students pursuing maritime education at IMUs and MTI, Powai	75	100%
20	Support to run a programme "The Kalgyani Project" to build legally literate, rights aware communities by empowering rural women.	*	-
21	Support for Reconstruction of Sulabh Toilet at Dawri Nagar, Vakola Road, Santacruz (E)	*	-
22	Support for Nanha Sa Dil Programme – Heart surgeries for children suffering with congenital heart defects	50	100%
23	Support for construction of three toilet blocks in three Zila Parishad Schools (Karjat block and Pen block) along with implementation of behaviour change communication programs	*	-
24	Support for ITI students for skill training in the area of Elementary Fire Fighting Course and Elementary First Aid Course with CPR at Maritime Training Institute, Powai	45	100%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
25	Support for treatment to children born with clubfoot through Ponseti - non surgical method at government hospitals	500	100%
26	Support for completing the construction work of New Building of Swadeshi Shodh Sansthan	*	-
27	Support for Installation 50 water coolers with in-built RO Systems in 50 government schools with 2 years AMC	360	100%

* Projects undertaken by the Company impact communities at large and it is difficult to ascertain the number of beneficiaries

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.

Reply: SCI has established mechanisms to receive, record and respond to customer complaints and feedback across its business divisions. Feedbacks received from stakeholders are analysed through RCA CA and PA methodology and required corrective and preventive actions are implemented across the fleet and ashore and status of compliance reviewed periodically to improve the service quality. Complaints from charterers are also handled as per agreed Charter party clauses for the relevant voyage.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and responsible usage	0%
Recycling and/or safe disposal	0%

Reply: Not applicable.

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**		**Filed during the year**	**Pending resolution at the end of year**	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

Reply: Not applicable.

5. Does the entity have a framework /policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Reply: Reply: Yes, the Company has formulated and implemented 'Cyber Security Policy', www.sciportal.co.in → **E-Content Management** → **All-purpose** → **IT** → **IT Policies**. Also, company has approved Shipboard Cyber Risk Management Policy

The Company has a Cyber Security Policy for onboard vessels and shore establishments, integrated with its Safety Management System. It provides cyber risk assessment, protection of information assets and data privacy, access controls, incident response, user awareness, etc. and is periodically reviewed to ensure the resilience and security of the Company's information systems.

6. Provide details of any corrective actions taken or underway on issues relating to advertising and product/service 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.

Reply: Nil.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches.

Reply: Nil.

b. Percentage of data breaches involving personally identifiable information of customers.

Reply: Not applicable.

c. Impact, if any, of the data breaches.

Reply: Not applicable.

Leadership Indicators

1. Channels/platforms where information on products and services of the entity can be accessed (provide web link, if available).

Reply:

- SCI Website **www.shipindia.com.**
- Stock exchanges

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Reply: SCI regularly disseminates information and operational guidance to customers, agents and other stakeholders to facilitate safe, compliant and responsible use of its shipping services.

a) Electronic communications
b) Over telephonic calls.
c) Corporate website

To enhance transparency and customer convenience, SCI also provides digital access to various operational services through its website, including:

- Vessel schedule tracking;
- Detention, Demurrage and Terminal Handling Charges (THC) information;

These initiatives enable customers to plan shipments efficiently while ensuring compliance with applicable statutory and contractual requirements.

3. Mechanisms in place to inform consumers of any risk of disruption/ discontinuation of essential services.

Reply: During disruption/discontinuation of essential services, consumers are intimated through:

a) Electronic communications
b) Over telephonic calls.
c) Corporate website at www.shipindia.com

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) 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? (Yes/No)

Reply: Yes, the entity carries out surveys with regard to consumer satisfaction relating to the major services.

The Company maintains continuous engagement with its customers through regular interactions and systematically obtains feedback on the services rendered for continual improvement.

Note: Previous year's data/disclosures have been restated, regrouped, reclassified and/or revised, wherever considered necessary, to ensure consistency and comparability with the current year's data/disclosures.

For and on behalf of the Board of Directors of The Shipping Corporation of India Limited

Sd/-
Capt. Som Raj
Director (Personnel & Administration)

Place: Mumbai
Dated: 06/08/2026

Indian Register Quality Systems

ISSPL LIMITED

Independent Assurance Statement

THE SHIPPING CORPORATION OF INDIA LTD.

Assurance Statement on Business Responsibility and Sustainability Reporting (BRSR Core) of The Shipping Corporation of India Ltd.

For

Reporting Period:

April 01, 2025 – March 31, 2026

Assurance Statement No.: IRQS/264201177

Indian Register Quality Systems
[A Division of ISSPL Limited (formerly known as IRCLASS Systems and Solutions Limited and IRCLASS Systems and Solutions Private Limited)]
Head Office: 52A, Adi Shankaracharya Marg, Opp. Powai Lake, Powai, Mumbai - 400 072, India. Phone no.: +91 22 71199800
Website: www.irqs.co.in, www.isspl.com CIN: U74120MH2014PLC254091

Indian Register Quality Systems

ISSPL LIMITED

Introduction and Objective of Work

INDIAN REGISTER QUALITY SYSTEMS (IRQS) has been engaged by **The Shipping Corporation of India Ltd.** (hereinafter referred to as **"the Company"** or **"SCI"**) to conduct an independent **Reasonable Assurance** engagement of the sustainability parameters disclosed in its **Business Responsibility and Sustainability Reporting (BRSR Core)** forming part of the Company's Annual Report for the reporting period **01.04.2025 to 31.03.2026**.

This assurance statement applies to the information included within the defined scope of work as described in this report.

The objective of this engagement is to provide **Reasonable Assurance** on whether the selected BRSR Core disclosures are free from material misstatement and are prepared, in all material respects, in accordance with the applicable requirements of the **SEBI BRSR Core Framework**, the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015** and **ISAE 3000 (Revised)**.

The selection of reporting criteria, reporting period, reporting boundary, data monitoring, measurement systems, consolidation and presentation of information for the BRSR Core disclosures are the sole responsibility of the management of **The Shipping Corporation of India Ltd.**

Indian Register Quality Systems (IRQS) was not involved in the preparation, compilation, or presentation of the underlying data or disclosures of the Company. Our responsibility is limited to conducting independent assurance procedures and expressing an assurance conclusion on the BRSR Core disclosures based on the evidence obtained.

Intended User

This assurance statement is issued solely for **The Shipping Corporation of India Ltd.** ("the Company") and its stakeholders, in accordance with the governing contractual terms and conditions of the assurance engagement between the Company and **Indian Register Quality Systems (IRQS)**.

To the extent permitted by applicable law, we do not accept or assume any responsibility or liability to any party other than **The Shipping Corporation of India Ltd.** for the work performed, or for the conclusions expressed in this assurance statement and related report.

Scope of Work

- Assessment of whether the BRSR Core disclosures and associated sustainability data for the reporting period **01.04.2025 to 31.03.2026** are fairly presented and free from material misstatement or misrepresentation, based on the evidence obtained during the assurance engagement.
- Evaluation of the appropriateness, completeness, and robustness of the underlying reporting systems, processes, and internal controls used by **The Shipping Corporation of India Ltd.** for the collection, consolidation, validation and reporting of BRSR Core sustainability information.
- Review of selected BRSR Core indicators covering environmental, social, and governance parameters, including greenhouse gas emissions, energy consumption, water management, waste management, occupational health and safety, employee-related disclosures and governance practices, on a sample basis.
- Assessment of data accuracy, consistency, traceability and reliability of sustainability information disclosed by the Company through supporting records, systems, and management representations.
- Verification of selected information through document review, sample -based verification of supporting records and data and onsite/remote assessment activities as defined within the agreed assurance boundary.

Assurance Statement No.: IRQS/264201177

2

Continuation Sheet

Indian Register Quality Systems

ISSPL LIMITED

Reporting Criteria

The reporting framework is based on the **Business Responsibility and Sustainability Reporting (BRSR) Core**, including **Annexure I – Format of BRSR Core disclosures** and the applicable requirements of **updated BRSR Annexure II**, as prescribed under the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

The assurance engagement includes verification of data and information related to selected material BRSR Core topics reported by **The Shipping Corporation of India Limited** for the reporting period **01.04.2025 to 31.03.2026**, including:

- Greenhouse Gas (GHG) Footprint
- Water Footprint
- Energy Footprint
- Embracing Circularity – Waste Management and Resource Efficiency
- Enhancing Employee Wellbeing and Occupational Health & Safety
- Enabling Gender Diversity in Business
- Enabling Inclusive Development
- Fairness in Engaging with Customers and Suppliers
- Transparency and Openness of Business Practices (Governance Disclosures)

Sr. No.	Attribute	Parameter
1	Green-house gas (GHG) footprint	Total Scope 1 emissions in tCO_2e
	Greenhouse Gas Emissions have been quantified in accordance with the ***Fourth IMO GHG Study (2018), Life Cycle Assessment (LCA) Guidelines, and IMO Resolution MEPC.391(81).*** *Global Warming Potential (GWP) values for CO_2 equivalence of CH_4 and N_2O have been applied in accordance with the IPCC Sixth Assessment Report (AR6).*	Scope 1 emissions comprise carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O), which have been quantified and converted into tonnes of CO_2 equivalent (tCO_2e) using the Global Warming Potential (GWP) values prescribed in the IPCC Sixth Assessment Report (AR6).
		Total Scope 2 emissions in tCO_2e
		Scope 2 emissions comprise carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O), where applicable, and have been quantified and converted into tonnes of CO_2 equivalent (tCO_2e) using the Global Warming Potential (GWP) values prescribed in the IPCC Sixth Assessment Report (AR6).
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations).
		Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP).
2	Water footprint	Total water consumption.
		Water consumption intensity.
		Water discharge by destination and levels of treatment.

Assurance Statement No.: IRQS/264201177

Indian Register Quality Systems

ISSPL LIMITED

		Water withdrawal by source (in kilolitres):
		(i) Third-party water
		(ii) Seawater / desalinated water
		(iii) Others
		Total volume of water withdrawal (in kilolitres) (i + ii + iii).
		Total volume of water consumption (in kilolitres).
		Water intensity per rupee of turnover (Water consumed / Revenue from operations).
		Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Water consumption / Revenue from operations adjusted for PPP).
3	Energy footprint	Total energy consumed.
		Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations).
		Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP).
4	Embracing Circularity – Waste Management and Resource Efficiency	Plastic waste (A).
		E-waste (B).
		Bio-medical waste (C).
		Construction and demolition waste (D).
		Battery waste (E).
		Radioactive waste (F).
		Other hazardous waste, if any (G).
		Other non-hazardous waste generated (H), with break-up by composition, where applicable.
		Total waste generated (A + B + C + D + E + F + G + H).
		Waste intensity per rupee of turnover (Total waste generated / Revenue from operations).
		Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP).
		Each category of waste generated – total waste recovered through recycling, re-use, or other recovery operations.
		For each category of waste generated – total waste disposed of by nature of disposal method.
5	Enhancing Employee Wellbeing and Occupational Health & Safety	Spending on measures towards well-being of employees and workers as a percentage of the Company's total revenue.
		Details of safety-related incidents for employees and workers (including contract workforce).
		Lost Time Injury Frequency Rate (LTIFR) per million person-hours worked.
		Facilities for differently abled employees and workers.

Assurance Statement No.: IRQS/264201177

4

Continuation Sheet

Indian Register Quality Systems

ISSPL LIMITED

6	Enabling Gender Diversity in Business	Gross wages paid to female employees as a percentage of total wages paid.
		Complaints under the Prevention of Sexual Harassment (POSH) Act.
7	Enabling Inclusive Development	Input materials sourced directly from MSMEs/small producers and from within India as a percentage of total purchases.
		Job creation in smaller towns – wages paid to persons employed in smaller towns (permanent, non-permanent, or contract) as a percentage of total wage cost.
8	Fairness in Engaging with Customers and Suppliers	Instances involving loss/breach of customer data as a percentage of total data breaches or cyber security events.
		Number of days of accounts payable.
9	Open-ness of Business	Concentration of purchases and sales with trading houses, dealers, and related parties.
		Loans and advances, and investments with related parties.

Assurance Standards Used

Indian Register Quality Systems (IRQS) conducted a **Reasonable Assurance Engagement** on the **BRSR Core disclosures of The Shipping Corporation of India Limited** for the financial year **2025–26**. The assurance engagement was carried out in accordance with the requirements of the **SEBI BRSR Core Framework**, including **Annexure I – BRSR Core** and **Annexure II**, and was performed using IRQS assurance methodologies and procedures designed to obtain reasonable assurance on the reported disclosures.

The engagement included evaluation of data management systems, review of supporting evidence, verification of calculations, assessment of reporting processes and verification of selected disclosures to determine whether the BRSR Core information has been prepared, in all material respects, in accordance with the applicable reporting criteria.

Scope, Boundary and Limitations of Assurance

The scope of this **Reasonable Assurance** engagement covers the **Business Responsibility and Sustainability Reporting (BRSR) Core disclosures of The Shipping Corporation of India Limited ("SCI")** for the reporting period from **01 April 2025 to 31 March 2026**, in accordance with the **SEBI BRSR Core Framework**.

Reporting Boundary

The assurance engagement covered the following corporate office and operational locations:

Corporate Office

Shipping House, 245 Madame Cama Road, Mumbai – 400021, Maharashtra, India

Operational Locations

1. Shipping House, 13, Strand Road, Kolkata – 700001, West Bengal, India
2. Jawahar Building, 17 Rajaji Salai, Chennai – 600001, Tamil Nadu, India

Indian Register Quality Systems

ISSPL LIMITED

3. Chandralok Building, 1st Floor, 36 Janpath, New Delhi – 110001, India

4. DSS Seamen's Hostel Building, Adjacent to Fisheries Colony, Haddo, Sri Vijaya Puram, South Andaman District, Andaman & Nicobar Islands – 744102, India

The reported qualitative and quantitative information was assessed through the review of supporting documentation, management records, source data, calculations, and evidence maintained by **The Shipping Corporation of India Limited**. Selected non-financial data and disclosures were verified through sampling techniques, interviews with responsible personnel, review of management systems and examination of supporting evidence.

Indian Register Quality Systems (IRQS) evaluated the methodologies, assumptions, calculation approaches, conversion factors and reporting processes used by **The Shipping Corporation of India Limited** for monitoring, quantifying, consolidating and reporting BRSR Core performance indicators and found them to be consistent with the applicable BRSR Core reporting requirements.

The assurance engagement was conducted in accordance with the applicable requirements of the **SEBI BRSR Core Framework** and **International Standard on Assurance Engagements (ISAE) 3000 (Revised)**. The assurance process also included an **Independent Technical Review (ITR)** to ensure the appropriateness of the assurance approach, conclusions, and compliance with the applicable assurance requirements.

Limitations of Assurance

The assurance engagement was limited to the scope defined in this assurance statement and excludes the following:

- Data and information related to the Company's financial statements and financial performance disclosures.
- Activities, events, transactions and practices occurring outside the reporting period of 01 April 2025 to 31 March 2026.
- Forward-looking statements, future commitments, projections, targets, aspirations, strategic plans, expressions of opinion, belief, or intent made by the Company.
- Activities, operations, facilities, subsidiaries, joint ventures, suppliers, contractors or business partners that fall outside the defined reporting boundary and assurance scope.
- Assessment of compliance with applicable legal, statutory, regulatory, or contractual obligations, except where specifically covered under the BRSR Core disclosure requirements.
- Statements relating to corporate reputation, brand value, market position, or other subjective assessments.

The assurance opinion is based on the information, data, records and supporting evidence made available to Indian Register Quality Systems (IRQS) during the course of the assurance engagement. Non-financial data is subject to inherent limitations associated with estimation techniques, measurement methodologies and reporting practices.

Methodology Adopted for Assurance

Indian Register Quality Systems (IRQS) conducted the BRSR Core Reasonable Assurance engagement in accordance with the applicable requirements of the **SEBI BRSR Core Framework** and **International Standard on Assurance Engagements (ISAE) 3000 (Revised).** The assurance process involved obtaining sufficient and appropriate evidence to evaluate the accuracy, completeness, reliability and consistency of the sustainability information and disclosures reported **The Shipping Corporation of India Limited** for the reporting period from **01 April 2025 to 31 March 2026.**

The assurance procedures included, but were not limited to, the following:

- Review of the scope of assurance, reporting boundaries, applicable BRSR Core disclosure requirements and reporting criteria adopted by the organization.
- Understanding the organizational structure, operational activities, sustainability governance framework, ESG

Indian Register Quality Systems

ISSPL LIMITED

management systems and reporting processes established by **The Shipping Corporation of India Limited**.

- Review of relevant policies, procedures, management systems, internal guidelines and documented information related to environmental, social and governance aspects covered under the BRSR Core framework.
- Assessment of systems and processes established for data collection, compilation, validation, aggregation, monitoring and reporting of sustainability information.
- Evaluation of internal controls and data management mechanisms implemented to ensure the accuracy, completeness, consistency, traceability and reliability of reported disclosures.
- Review of the methodologies, assumptions, emission factors, conversion factors, calculation approaches and estimation techniques applied for quantification of sustainability performance indicators.
- Verification of quantitative and qualitative disclosures through examination of supporting documents, source records, statutory submissions, calculations, management representations and other relevant evidence on a sample basis.
- Assessment of month-wise sustainability data and trend analysis for selected indicators to evaluate consistency and reliability of reported information.
- Discussions and interviews with relevant personnel responsible for sustainability data management, operational controls and BRSR reporting processes.
- Verification of sustainability data and supporting evidence maintained through the SAP platform.
- Review of stakeholder engagement processes, materiality considerations and sustainability governance mechanisms relevant to the BRSR Core reporting requirements.
- Performance of sample-based audit trail verification to assess traceability of reported information from source records to final disclosures included in the BRSR Report.
- Evaluation of the overall presentation, transparency, completeness and alignment of disclosures with the requirements of the SEBI BRSR Core Framework.
- Physical onsite verification was conducted at:

  Corporate Office: Shipping House, 245 Madame Cama Road, Mumbai – 400021, Maharashtra, India.

- Remote and online verification activities were conducted for the remaining locations included within the assurance boundary.
- Review of corrective actions taken by the organization against observations identified during the assurance process and verification of the effectiveness of implemented actions.

The assurance procedures were designed to obtain sufficient and appropriate evidence to support a Reasonable Assurance Opinion on the selected BRSR Core disclosures and sustainability information reported by **The Shipping Corporation of India Limited** within the defined assurance scope.

Conclusions

Based on the methodology adopted and the assurance procedures performed as described above, it is our opinion that the **BRSR Core disclosures of The Shipping Corporation of India Limited** for **FY 2025–26**, covering the reporting and disclosure of applicable Environmental, Social and Governance (ESG) parameters within the defined reporting boundary and reporting period, are fairly presented, in all material respects, in accordance with the applicable requir ements of the **SEBI BRSR Core Framework**.

During the course of the assurance engagement, observations identified were communicated to the management of **The Shipping Corporation of India Limited**. All findings requiring corrections were addressed by the Company, and the revised disclosures and supporting evidence were reviewed and verified by **Indian Register Quality Systems (IRQS)** prior to the issuance of this Assurance Statement.

Accordingly, based on the evidence obtained and assurance procedures performed, we conclude that the **BRSR Core disclosures of The Shipping Corporation of India Limited** are prepared, in all material respects, in accordance with the applicable BRSR Core reporting criteria and meet the requirements for a **Reasonable Assurance Engagement** conducted

Assurance Statement No.: IRQS/264201177

7

Continuation Sheet

Indian Register Quality Systems

ISSPL LIMITED

in accordance with **ISAE 3000 (Revised)**.

Accordingly, we issue a **Reasonable Assurance Opinion** on the Company's **BRSR Core disclosures for FY 2025–26**.

For more information, refer to: *IRQS Audit Report – BRSR Core Assurance_45* and *Business Responsibility & Sustainability Reporting (BRSR) FY 2025–26 OF SCI.*

Responsibilities

The Shipping Corporation of India Limited is responsible for the preparation and presentation of its **BRSR Core disclosures**, including the identification of material topics, establishment of reporting boundaries, selection of reporting criteria, maintenance of appropriate records, and the design and implementation of systems and processes for collecting, monitoring, measuring, consolidating, and reporting sustainability information.

The management of **The Shipping Corporation of India Limited** is solely responsible for the accuracy, completeness, and presentation of the information and data included in the **BRSR Core disclosures** for the reporting period from **01 April 2025 to 31 March 2026**.

Indian Register Quality Systems (IRQS) was not involved in the preparation of the **BRSR Core disclosures** or the underlying source data. Our responsibility was to perform an independent **Reasonable Assurance** engagement on the selected BRSR Core disclosures within the defined scope and to express an assurance opinion based on the procedures performed and evidence obtained.

The assurance engagement was conducted on the basis that the information and explanations provided by **The Shipping Corporation of India Limited** were complete and accurate in all material respects. **IRQS** does not accept responsibility for any decisions made by stakeholders or any other third parties based on this Assurance Statement.

Users of this Assurance Statement should read it in conjunction with the **Scope of Assurance, Reporting Criteria, Methodology Adopted for Assurance, and Limitations and Exclusions** described herein and recognize the inherent limitations associated with sustainability data, estimation techniques, and reporting practices.

Uncertainty

The reliability of assurance is subject to uncertainty(ies) that is inherent in the assurance process. Uncertainties stem fro m limitations in quantification models used, assumptions, or data conversion factors used or may be present in the estimation of data used to arrive at results. Our conclusions with respect of this assurance are naturally subject to any inherent uncertainty(ies) involved in the assurance process.

Statement of independence, impartiality and competence

Indian Register Quality Systems (IRQS) is an independent assurance and certification body with extensive experience in providing assurance, verification, certification, and sustainability-related assessment services across various industry sectors.

IRQS has established policies and procedures to maintain the highest standards of professional integrity, independence, impartiality, and ethical conduct in all assurance engagements. These requirements are embedded within our management systems and are applied throughout the assurance process to prevent any actual or perceived conflicts of interest.

The assurance engagement team involved in this assignment was independent of **The Shipping Corporation of India Limited**, its management, and personnel responsible for the preparation of the **BRSR Core disclosures**. No member of the assurance team has any business relationship with the Company beyond that required for the execution of this assurance

Indian Register Quality Systems

ISSPL LIMITED

engagement. The engagement was conducted objectively and independently, and no conflict of interest was identified during the course of the assurance process.

IRQS confirms that it possesses the necessary competence, resources, and experience to undertake this assurance engagement. The assurance team comprised qualified professionals with expertise in sustainability reporting, ESG performance assessment, greenhouse gas accounting, environmental management, social performance evaluation, and assurance methodologies. The engagement team has extensive experience in conducting assurance engagements in accordance with the **SEBI BRSR Core Framework** and **ISAE 3000 (Revised)** requirements.

IRQS further confirms that this assurance engagement was performed in accordance with its established assurance methodologies, quality management procedures, and professional standards to ensure the reliability, credibility, and integrity of the assurance conclusions presented in this Assurance Statement.

Technical Assessment by:

Dr. Anand Hiremath & Mr. Navin Kumar Gupta

Authorized Signatory

ISSPL LIMITED MUMBAI

Shashi Nath Mishra
Chief Operating
Officer 29-July-2026
Mumbai