Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of
The Shipping Corporation of India Land and Assets Limited

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of **Shipping Corporation of India Land and Assets Limited** ("the Company") for the quarter ended **30th June, 2026** ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI

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(Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of these matters.

For A. T. Jain & Co.
Chartered Accountants
FRN 103886W

Sushil Jain
Partner
Membership No: 033809
Place: Mumbai
Date: 04th August, 2026
UDIN: 26033809AYZYMD1966

SHIPPING CORPORATION OF INDIA LAND AND ASSETS LIMITED
CIN : L70109MH2021GOI371256
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Rs. in lakhs)

Sr No.	Particulars	STANDALONE			
		QUARTER ENDED			YEAR ENDED
		30.06.2026 (UNAUDITED)	31.03.2026 (AUDITED)	30.06.2025 (UNAUDITED)	31.03.2026 (AUDITED)
1	Revenue From operations	786	581	571	2,330
2	Other Income	1,995	2,003	2,110	8,347
3	**Total Income (1+2)**	**2,781**	**2,584**	**2,681**	**10,677**
4	**Expenses**				
	Cost of services rendered	561	654	495	2,267
	Employee benefits expense	-	-	-	-
	Finance costs	-	-	-	1
	Depreciation and amortisation expense	65	100	20	240
	Other expenses	333	1,958	231	4,235
	Total expenses (4)	**959**	**2,712**	**746**	**6,743**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**1,822**	**(128)**	**1,935**	**3,934**
6	Exceptional items				
7	**Profit/(Loss) before tax (5-6)**	**1,822**	**(128)**	**1,935**	**3,934**
8	Tax expense				
	Current tax	480	(41)	480	982
	Tax pertaining to earlier years	-	15	-	15
	Deferred tax	(60)	(18)	21	55
	Total tax expense (8)	**420**	**(44)**	**501**	**1,052**
9	**Profit/(Loss) for the period (7-8)**	**1,402**	**(84)**	**1,434**	**2,882**
10	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss:				
	Remeasurements gain/(loss) of defined benefit plans	-		-	-
	Other comprehensive income for the period, net of tax (10)				-
11	**Total comprehensive income for the period (9+10)**	**1,402**	**(84)**	**1,434**	**2,882**
12	Paid Up Equity Share Capital (Face value Rs.10 each)	46,580	46,580	46,580	46,580
13	Other Equity excluding Revaluation Reserves				2,53,891
14	Earnings per equity share (not annualised)				
	(1) Basic earnings per share (in Rs.)	**0.30**	**(0.02)**	**0.31**	**0.62**
	(2) Diluted earnings per share (in Rs.)	**0.30**	**(0.02)**	**0.31**	**0.62**

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Segment-Wise Revenue, Results, Assets and Liabilities					
	PARTICULARS	STANDALONE			
		QUARTER ENDED			YEAR ENDED
		30.06.2026 (UNAUDITED)	31.03.2026 (AUDITED)	30.06.2025 (UNAUDITED)	31.03.2026 (AUDITED)
1	**Segment Revenue**				
	i. MTI	524	426	490	1,945
	ii. OTHERS	2,257	2,158	2,191	8,732
	Total Segment Revenue	**2,781**	**2,584**	**2,681**	**10,677**
2	**Segment Results**				
	Profit/(Loss) before Tax and Interest				
	i. MTI	(376)	(483)	2	(880)
	ii. OTHERS	2,198	355	1,933	4,814
	Total Segment Results	**1,822**	**(128)**	**1,935**	**3,934**
	Profit before Interest and Tax	**1,822**	**(128)**	**1,935**	**3,934**
	Less: Interest Expenses		-		
	i. MTI		-	-	
	ii. OTHERS	0	-	-	1
	Total Interest Expense	-	-	-	1
	Add: Interest Income	-	-	-	
	Profit/(Loss) before Tax	**1,822**	**(128)**	**1,935**	**3,933**
3	**Segment Assets**				
	i. MTI	2,43,909	2,43,479	2,42,415	2,43,479
	ii. OTHERS	1,12,932	1,11,513	1,10,726	1,11,513
	Total Segment Assets	**3,56,841**	**3,54,992**	**3,53,141**	**3,54,992**
4	**Segment Liabilities**				
	i. MTI	8,198	7,392	5,395	7,392
	ii. OTHERS	46,771	47,129	46,161	47,129
	Total Segment Liabilities	**54,969**	**54,521**	**51,556**	**54,521**

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Mumbai-20
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Shipping Corporation of India Land and Assets Ltd.

Notes to standalone financial results:

1. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 04.08.2026

2. The Statutory Auditor of the Company have carried out the limited review of the standalone financial results for the quarter ended 30.06.2026, pursuant to the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended from time to time) and have issued an unmodified review report.

3. The standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and other accounting principles generally accepted in India.

4. Segment Results:
   MTI segment includes training institution wherein the training fees is the Operating income.
   OTHERS segment includes Investment Property wherein Rental income is earned and it includes interest income.

5. As part of the supplementary audit conducted by the Comptroller & Audit General of India (C&AG) for the financial year 2025-26, the Company has received a "NIL" comment on 06.07.2026 on the financials of the company for the year ended 31.03.2026.

6. The Company has the practice of seeking confirmations of balances from all the parties in respect of the Trade Receivables, Trade Payables and Deposits. While the reconciliation is an on-going process, the management does not expect any material difference affecting the financial results due to the same.

7. The figures for the quarter ended 31.03.2026 are the balancing figures between the audited figures in respect of the full financial year 2025-26 and unaudited year to date figures up to the third quarter ended 31.12.2025, which were subjected to limited review by the Statutory Auditor of the Company.

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8. The figures of the previous year/ period have been regrouped or rearranged wherever necessary / practicable to conform to current year / period's presentation.

For Shipping Corporation of India Land and Assets Limited

CA Nitin Khamesra

Director (Finance)

DIN -09595247

Place: Mumbai

Date: 04.08.2026