



SHIPPING CORPORATION OF INDIA LAND AND ASSETS LIMITED

Business Responsibility and Sustainability Reporting (BRSR) Policy

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1. Preamble

Shipping Corporation of India Land and Assets Ltd (SCILAL), a Schedule 'C' Central Public Sector Enterprise under the administrative control of the Ministry of Ports, Shipping and Waterways, recognizes that sustainable and responsible business practices are essential to long-term value creation for stakeholders.

SCILAL is committed to conducting its operations in an ethical, transparent, and environmentally responsible manner while contributing to economic growth and social development.

This Business Responsibility and Sustainability Reporting (BRSR) Policy provides the framework for reporting the Company's performance on Environmental, Social and Governance (ESG) parameters in accordance with the requirements prescribed by the Securities and Exchange Board of India (SEBI) and the Business Responsibility and Sustainability Reporting framework.

2. Objectives

The objectives of this policy are to:

- a) Ensure transparent disclosure of SCILAL 's ESG performance through BRSR.
- b) Align SCILAL 's operations with the National Guidelines on Responsible Business Conduct
- c) Promote sustainable practices across maritime training and real estate operations.
- d) Enhance stakeholder confidence through responsible reporting.
- e) Integrate ESG considerations into business strategy and decision-making.

3. Scope

This policy applies to:

- a) All business operations of SCILAL
- b) All offices and Maritime Training Institute, Powai (MTI)
- c) Subsidiaries, joint ventures, and controlled entities (where applicable)
- d) Regular and Contractual Employees, Directors, Key Managerial Personnel (KMPs) and CVO.
- e) Suppliers and Business Partners

The policy governs collection, verification, reporting, and disclosure of ESG information under the BRSR framework.

4. Regulatory Framework

This policy is guided by:

- a) BRSR requirements issued by the Securities and Exchange Board of India (SEBI)
- b) The National Guidelines on Responsible Business Conduct (NGRBC)
- c) Corporate Governance guidelines issued by the Department of Public Enterprises
- d) Environmental and maritime regulatory standards applicable to shipping operations

5. Principles of Responsible Business

SCILAL shall align its operations with the nine principles of NGRBC, as prescribed by the Ministry of Corporate Affairs (MCA) and adopted under all three sections of SEBI BRSR framework and any other amendments/additions made/issued in this regard by the Competent Authority:

- **Principle 1 – Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable**
SCILAL shall conduct its business with integrity, transparency, and high ethical standards in all dealings.
- **Principle 2 – Businesses should provide goods and services in a manner that is sustainable and safe**
SCILAL shall provide services in a manner that is sustainable and safe.
- **Principle 3 – Businesses should respect and promote the well-being of all employees, including those in their value chain**
SCILAL shall ensure safe working conditions, fair labour practices, and skill development for employees.
- **Principle 4 – Businesses should respect the interests of and be responsive to all its stakeholders**
SCILAL shall respect the interests of stakeholders including employees, shareholders, suppliers and communities.

- **Principle 5 – Businesses should respect and promote human rights**
SCILAL shall respect and promote human rights across its various functions / operations.
- **Principle 6 – Businesses should respect and make efforts to protect and restore the environment**
SCILAL shall minimize environmental impacts by improving energy efficiency, reducing emissions, and preventing pollution.
- **Principle 7 – Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**
SCILAL shall engage responsibly with industry chambers / associations.
- **Principle 8 – Businesses should promote inclusive growth and equitable development**
SCILAL shall contribute to social and economic development through CSR and community initiatives.
- **Principle 9 – Businesses should engage with and provide value to their consumers in a responsible manner**
SCILAL shall provide safe, reliable, and transparent maritime services to customers.

6. Governance Structure

6.1 Board Oversight

The Board of Directors of SCILAL shall have overall oversight of BRSR disclosures.

6.2 Nodal Department

- The Personnel & Administrative Division shall act as the nodal department responsible for:
 - a) Coordinating BRSR data collection from all divisions (Data compilation)
 - b) Preparing BRSR disclosures in XBRL Format as per the collated data (Data dissemination)
- The Board Secretariat Department shall act as the nodal department responsible for:
 - a) Disclosing the BRSR data in XBRL and PDF format with the statutory / regulatory authorities.

- b) Ensuring regulatory compliance.

6.3 Functional Responsibility

Each functional head shall be responsible for veracity of BRSR parameters mapped to their domain.

Data shall be provided ensuring implementation of sustainability initiatives by key departments including:

- a) Personnel and Administration Division
- b) Maritime Training Institute
- c) Finance
- d) Procurement
- e) Safety & Environment
- f) Board Secretariat
- g) Information Technology

7. Environmental Responsibility

SCILAL shall strive to:

- a) Reduce greenhouse gas emissions
- b) Strive towards compliance with international environmental standards and best practices
- c) Promote waste management and pollution prevention
- d) Encourage energy conservation

8. Social Responsibility

SCILAL is committed to:

- a) Employee welfare and occupational safety
- b) Diversity and equal opportunity
- c) Community development through CSR
- d) Responsible supply chain practices

9. Governance and Ethics

SCILAL shall maintain strong governance standards through:

- a) Code of Conduct for Employees and Directors.
- b) Anti-corruption and anti-bribery mechanisms
- c) Whistleblower / vigil mechanism
- d) Transparent procurement systems
- e) Compliance with statutory regulations

10. BRSR Reporting Process

SCILAL shall prepare the Business Responsibility and Sustainability Report annually as part of the Annual Report.

The report shall include:

- a) NGRBC disclosures under SEBI BRSR format
- b) Quantitative environmental and social metrics
- c) Governance disclosures
- d) Risk management practices
- e) Sustainability initiatives undertaken by the Company

11. Data Management and Verification

SCILAL shall:

- a) Establish internal systems for ESG data collection
- b) Ensure accuracy and reliability of reported data
- c) Implement internal verification mechanisms
- d) Consider independent assurance where required

12. Stakeholder Communication

BRSR disclosures shall be made available to stakeholders through:

- a) Annual Report
- b) Company website
- c) Stock exchange filings
- d) Sustainability communications

13. Policy Review

This policy shall be reviewed by the Board of Directors as and when deemed necessary but at least once every three years and be updated accordingly to ensure continued relevance and compliance with regulatory requirements.

14. Limitation

In the event of any conflict between the provisions of this Policy and of the Listing Regulations / Companies Act, 2013 or any other statutory enactments, rules, then, the provisions of the Listing Regulations / Companies Act, 2013 or other statutory enactments, rules, as the case may be shall prevail over this Policy and shall be adhered to accordingly.

15. Amendments to the Policy:

Any subsequent notification, circular, guidelines or amendment under Companies Act, 2013/SEBI Regulations, Accounting Standards and all other applicable laws, as the case may be issued from time to time shall be mutatis mutandis applicable, even without any further modification or amendment in this policy.

Any subsequent notification, circular, guidelines or amendments in the below mention laws may forthwith be implemented by the Company and consequent changes in this Policy shall be carried out with approval from Chairman & Managing Director (CMD) of SCILAL and be communicated on the relevant platform:

- (i) The SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015,
- (ii) The Companies Act, 2013 and rules made there under;
- (iii) Any other statutory or regulatory law.

Provided the Board is kept informed about the said amendment at the first Board Meeting held after such amendment.

Any amendment for reasons other than those mentioned above shall need approval by the Board of Directors.

16. Effective Date

This policy shall come into effect from the date of approval by the Board of Directors.

SCHEDULE OF AMENDMENTS TO THE POLICY

Version No.	Financial Year	Changes/ Comments	Approved by	Date of Approval
1	2026-27	Initially adopted	Board of Directors	05-05-2026