



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION **A** : GENERAL DISCLOSURES

I. Details of listed entity

1.	Corporate Identity Number (CIN) of the Company	L63000MH1988PLC048500
2.	Name of the Company	Shreyas Shipping and Logistics Ltd.
3.	Year of Incorporation	1988
4.	Registered Office Address	D-301 to 305, Level 3, Tower-II, Seawoods
5.	Corporate Address	Grand Central, Plot no. R1, Sector-40, Nerul Node, Navi Mumbai - 400706, Maharashtra
6.	Email Address	investor.sssl@transworld.com
7.	Telephone	91 22 68110300
8.	Website	https://www.transworld.com/shreyas-shipping-and-logistics/
9.	Financial Year Reported	FY 2023-24
10.	Name of the Stock Exchanges where shares are listed	Bombay Stocks Exchange (BSE) Limited and National Stock Exchange (NSE) Limited
11.	Paid-up Capital	Rs. 21,95,75,330/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Namrata Malushte (Company Secretary & Compliance Officer) Telephone - +91 22 68110300 E-mail - compliance.sssl@transworld.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	Standalone basis
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	

II. Products/Services

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

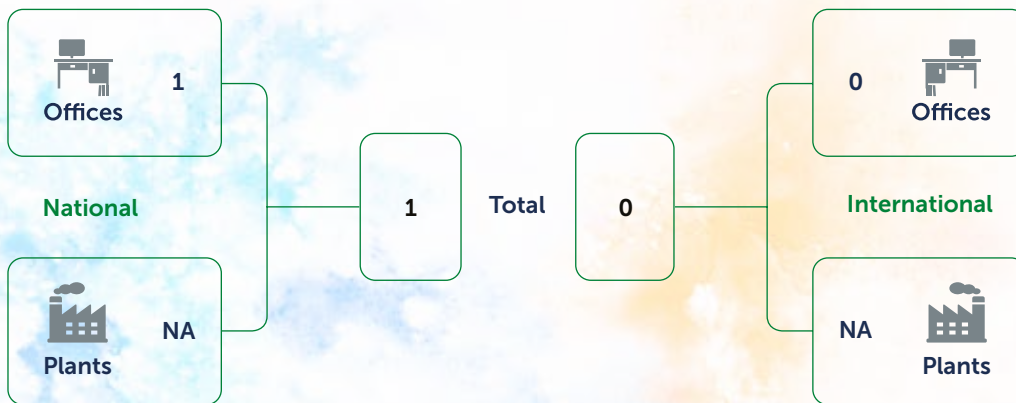
Sl. No.	Description of Main Activity	Description of Business Activity	% of turnover of the Company
1	Water transport (Ship owing & ship chartering)	Sea and coastal freight water transport	100

17. Products/Services sold by the Company (accounting for 90% of the turnover)

Sl. No.	Product/Service	NIC Code	% of total turnover contributed
1	Sea and coastal freight water transport	50120	100

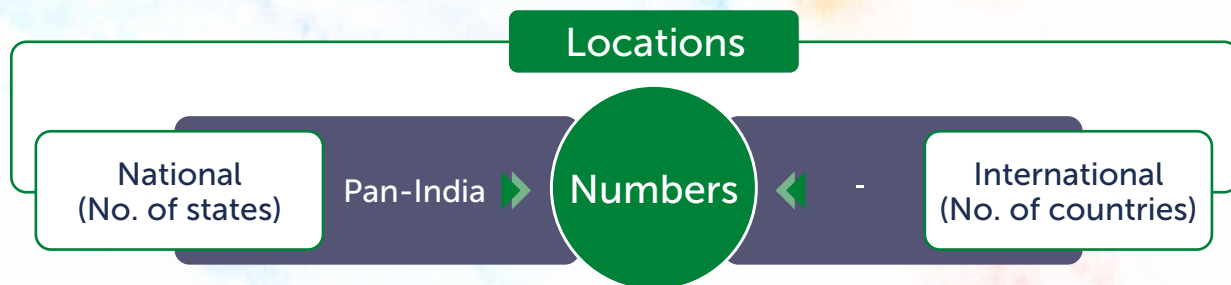
III. Operations

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



19. Markets served by the Company

a. Number of locations



Note: The Company operates in both Indian and international markets, boasting a substantial fleet of ships that traverse the globe. These vessels defy geographical boundaries, making it impossible to pinpoint their specific operating areas.

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

15%

c. Types of customers

The Company's container fleet vessels are exclusively under long-term charter agreements with M/s. Transworld Feeders Private Limited (India). Additionally, one of the bulk carrier fleet vessels is affiliated with the M/s. Hanseatic Unity Handysize Pool, which serves as the commercial manager on behalf of The Company. Furthermore, another bulk carrier fleet vessel is directly managed by the Company.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	30	21	70%	9	30%
2.	Other than Permanent (E)	382	382	100%	0	0
3.	Total employees (D+E)	412	403	97.81%	9	2.18%
WORKERS						
4.	Permanent (F)	NIL				
5.	Other than Permanent (G)					
6.	Total workers (F+G)					

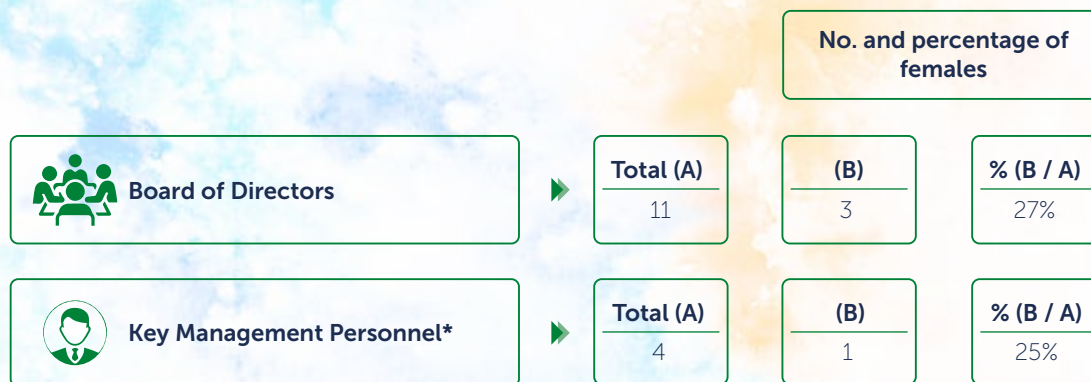
Note: Permanent employees includes Shore staff and Other than Permanent employees includes Sailor or crew members.



b. Differently abled Employees and workers:

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	1	1	100%	0	0
2.	Other than Permanent (E)	-	-	-	-	-
3.	Total differently abled employees (D+E)	1	1	100%	0	0
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	NIL				
5.	Other than Permanent (G)					
6.	Total differently abled workers (F+G)					

21. Participation/Inclusion/Representation of Women



22. Turnover rate for permanent employees and workers (disclose trends for the past 3 years)

	FY2023-24			FY2022-23			FY2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	5%	0	3.64%	33%	0	21.74%	114%	84%	106%
Permanent Workers	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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

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

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)
Shreyas-Suzue Logistics (India) Pvt Ltd	Joint venture	50%	No
Transworld Holdings Limited, Mauritius	Holding Company	0%	No

VI. CSR Details

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

Turnover (in ₹):



₹ 32,82,10,000

Net worth (in ₹):



₹ 76,65,20,000





VII. Transparency and Disclosure Compliances



25. Complaints/Grievances on any of the principles (Principle 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)	FY2023-24 Current Financial Year			FY2022-23 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	N.A.	Nil	Nil	Nil	Nil	Nil	Nil
Investors (other than shareholders)	N.A.	Nil	Nil	Nil	Nil	Nil	Nil
Shareholders	Yes	4	0	Nil	4	0	Nil
Employees and workers	Yes, Whistle Blower Policy	Nil	Nil	Nil	Nil	Nil	Nil
Customers	N.A.	Nil	Nil	Nil	Nil	Nil	Nil
Value Chain Partners	N.A.	Nil	Nil	Nil	Nil	Nil	Nil
Other (please specify)	N.A.	Nil	Nil	Nil	Nil	Nil	Nil



26. Overview of the Company's material responsible business conduct and sustainability issues pertaining to environment and social matters that present a risk or an opportunity to the business of the Company, rationale for identifying the same approach to adapt or mitigate the risk along with its financial implications, as per the following format:

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	Greenhouse Gases(E)	Risk 	Increasing greenhouse gas emissions can lead to regulatory risks, including potential carbon taxes or emissions caps. This could result in increased operational costs and potential fines.	Implementation of CII Ratings Action Plan and Energy-savings measures.	Negative: Loss of business opportunities with low CII ratings, fines for noncompliance
		Opportunity 	Focusing on reducing greenhouse gas emissions can lead to improved energy efficiency, potentially lowering operational costs. It can also enhance the company's reputation as an environmentally responsible organization, attracting environmentally conscious customers and investors.	-	Positive: Real time tracking to support cost effective preventive actions. Errors in the reported data can have negative financial and commercial implications
2	Energy(E)	Opportunity 	Improving energy efficiency and adopting renewable energy sources can significantly reduce operational costs in the long term. It can also enhance the company's resilience against energy price fluctuations and potential supply disruptions.	-	Positive: Cost saving on increasing fuel cost of non-renewable fuel
3	Occupational Health and Safety (S)	Risk 	Marine vessel operations can harmfully alter ecosystems. Also, This can result in legal liabilities, increased insurance costs, lost productivity, and damage to the company's reputation.	The Company's fleet consists of vessels with the following ballast water management methods: <ul style="list-style-type: none"> 86% of our vessels are equipped with ballast water treatment systems (BWTS). 14% of our vessels utilize ballast water exchange. 	Negative: Legal costs due to non-compliance of the ballast water convention

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)
4	Ecological conditions (E)	Risk 	Negative impacts on ecological conditions can lead to regulatory non-compliance, resulting in fines and legal issues. It may also cause reputational damage, especially if the company operates in environmentally sensitive areas.	The Company offers safety training, awareness programs, risk assessment, and prevention measures.	Negative: Poor safety harms employees, lowers productivity, raises costs
5	Local Communities (S)	Opportunity 	Promoting robust relationships with local communities leads to mutually advantageous partnerships and support. These connections facilitate streamlined operations and contribute to sustainable growth.	-	Positive: Measuring social change to measure return value on investment

SECTION B : MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes										
1.	a. Whether the Company'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. Weblink of the policies, if available	https://www.transworld.com/shreyas-shipping-and-logistics/policies/								
2.	Whether the Company has translated the policy into procedures. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to the Company's value chain partners? (Yes/No)	N.A.								
4.	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by the Company and mapped to each principle.	N.A.								

Disclosure Questions		P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
5.	Specific commitments, goals and targets set by the Company with defined timelines, if any.	Carbon Neutral by 2043 Gender Balance and PwD Inclusion Goal								
6.	Performance of the Company against the specific commitments, goals and targets along with reasons, in case the same are not met.	Energy intensity: Total Scope 1 and Scope 2 emissions per rupee of turnover - FY2021-22 (Baseline year)- 0.00041 tCO2e/Rs FY2022-23 - 0.00042 tCO2e/Rs FY2023-24 - 0.00060 tCO2e/Rs Gender- ratio FY 2023-24 - 30% female and 70% male PwD - FY 2023-24 - 3.33%								
Governance, leadership and oversight										
7.	<p>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)</p> <p>Shreyas shipping, a key player in the logistics industry, recognizes the formidable environmental challenges faced by shipping logistics. As a cornerstone of global trade, shipping plays a crucial role, often summarized by the saying, 'Without shipping, half the world would starve, and the other half would freeze!' However, the industry's impact on the environment necessitates comprehensive solutions.</p> <p>At Transworld, this commitment to addressing environmental challenges is driven from the top. Aligned with the International Maritime Organization's (IMO) GHG strategy to achieve net-zero greenhouse gas emissions from international shipping by 2050, Transworld has pledged to become carbon-neutral by 2043. The company has devised a multifaceted approach that includes setting and monitoring environmental and social targets across its various business segments.</p> <p>From carbon reduction planning and recycling initiatives to the adoption of energy-efficient technologies and proactive management of ecological threats related to ballast water discharge, Transworld Group ensures a positive impact where it matters most. Real-time data monitoring facilitates accurate, in-depth ESG reporting and target setting, driving systematic action. By implementing holistic strategies encompassing energy-saving practices, fuel transition, regulatory compliance, digitalization, and collaborative efforts, Transworld continues to play a crucial role in global trade while significantly reducing its environmental footprint and contributing to a more sustainable future.</p>									
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Mr. S. Ramakrishnan, Executive Chairman Capt. Milind Patankar, Managing Director Ms. Namrata Malushte, Company Secretary & Compliance officer								

Disclosure Questions		P	P	P	P	P	P	P	P	P									
		1	2	3	4	5	6	7	8	9									
9.	Does the Company have a specified Committee of the Board/Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	No. The Company does not have a dedicated committee specifically for making decisions related to sustainability matters. However, any such issues are presented to the Board of Directors and various Committees of Directors and Senior Management personnel in accordance with their respective terms of reference.																	
10.	Details of review of NGRBCs by the Company:																		
	Subject for review	Indicate whether review was undertaken by Director/Committee of the Board/any other Committee									Frequency (Annually/Half yearly/ Quarterly/Any other – please specify)								
		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
	Performance against above policies and follow up action	Board of Directors									On a periodical basis								
	Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors									On a periodical basis								
11.	Has the entity carried out independent assessment /evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	Yes, The Company ensures that its specific policies undergo independent audits conducted by external agencies, including DNV. Similarly, relevant processes and compliances are subject to examination by statutory auditors, regulators, and port authorities.																	

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

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

SECTION C : PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1:

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

Essential Indicator:

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	1	Strategic Leadership and Innovation in the Digital Era	50%
Key Managerial Personnel	1	Strategic Leadership and Innovation in the Digital Era	50%
Employees other than Board of Directors and KMPs	7	Goal Setting Workshop - Better alignment of goals Lead Business Workshop - For High Flyers Lead Business Workshop - For Future Potential Leaders Awareness Session on Financial Planning Mental Health Awareness Session Prostate Cancer Awareness Session Breast Cancer Awareness Session	100%
Workers		NA	

2. Details of fines /penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by Directors/KMPs) with regulators/law enforcement agencies/judicial institutions, in the financial year:

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website)

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement			NIL		
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment				





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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NIL

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

The Company, guided by its approved Business Responsibility and Sustainability Policy, strictly prohibits any form of bribery and corruption. Integrity and professionalism govern all interactions and global business operations. Robust anti-bribery systems reinforce this commitment. With a zero-tolerance stance toward corruption and bribery, The Company conducts business ethically and expects employees to adhere to ethical practices. This policy extends to all stakeholders and individuals associated with the Company.

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

	FY2023-24	FY2022-23
 Directors		
 KMPs		
 Employees		
 Workers		

6. Details of complaints with regard to conflict of interest

	FY2023-24		FY2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflict of interest.

Not Applicable

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

	FY2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Number of days of accounts payables	130	60

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	FY2023-24 (Current Financial Year)	FY2022-23 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	N.A.	
	b. Number of trading houses where purchases are made from		
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	
	b. Number of dealers / distributors to whom sales are made		
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	29.99%	14.73%
	b. Sales (Sales to related parties / Total Sales) https://data.oecd.org/conversion/purchasing-power-parities-ppp.htm	0.47%	0.20%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments (Investments in related parties / Total Investments made)	1.34%	0.69%



Principle 2:

Business should provide goods and services in a manner that is sustainable and safe

Essential Indicator:

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

Segment	FY2023-24	FY2022-23	Details of improvements in environmental and social impacts
R & D			Not Applicable
Capex			

The Company achieved significant reductions in CO2 emissions during the year through fuel-saving retrofits and the application of superior anti-fouling hull coatings. Notably, two of The Company's vessels were retrofitted with Propeller Boss Cap Fins—a device that enhances propeller efficiency.

Additionally, the Company, replaced traditional lighting (such as fluorescent, halogen, and incandescent lights) on all its vessels with energy-efficient LED lights. This transition contributes to energy savings and aligns with the company's commitment to sustainability.

Recognizing that hull resistance accounts for approximately 30% of energy loss in typical bulk carriers—an amount that increases due to hull roughness caused by biofouling—The Company proactively addressed this issue. During their respective dry dockings, eight vessels received superior anti-fouling coatings to minimize biofouling growth. Furthermore, hull cleaning and propeller polishing were performed on one ship during the financial year.

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

Shreyas Shipping, a prominent player in marine transportation of bulk commodities, operates without the need to source raw materials as inputs for end-product manufacturing. The company primarily supplies finished products to its vessels, including engine spares procured directly from makers or licensees, consumables from reputable oil majors, and paint and chemicals from manufacturers. General stores are obtained through ship chandlers who consolidate multiple line items from the market and deliver them onboard. In essence, Shreyas Shipping does not engage in raw material procurement for its core business activities.

When selecting vendors for prospective business partnerships, The Company adheres to specific criteria:

Sourcing from Reputable Suppliers: The Company collaborates with industry-recognized suppliers known for their reliability.

Legal Compliance: Vendors must maintain registration under local and regional laws.

Adherence to National and International Regulations: Compliance with applicable legal frameworks is essential.

Additional Requirements for Suppliers: Hazardous Material Guarantee: Sellers must ensure that no hazardous materials identified under MEPC269(68) and EUSRR are used in the supplies.

Asbestos-Free Declaration: In alignment with SOLAS Chapter 11-1/Reg 3-5, materials containing asbestos are strictly prohibited on all ships. An 'Asbestos-Free Declaration' must accompany every supply made to the vessel.

Technical Documentation: Sellers are expected to complete and provide Appendix A1: Supplier's Declaration of Conformity and Appendix A2: Material Declaration forms, along with other technical documentation meeting required standards.

Environmentally Friendly Packing: Plastic packing materials should be avoided, and eco-friendly alternatives used whenever possible.

Assistance with Packing Material Collection: When feasible, vendors should assist vessels in collecting back packing materials upon request.

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

Not applicable

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

(a) Plastics (including packaging)	Shreyas Shipping, specializing in marine transportation of bulk commodities, does not engage in product manufacturing for sale. However, waste generated onboard during routine ship operations is actively managed according to vessel-specific garbage management plans. This waste is subsequently landed ashore at approved reception facilities for further processing. Detailed records of these waste-handling activities are meticulously maintained in the Garbage Record book on each vessel.
(b) E-waste	
(c) Hazardous waste	
(d) Other waste.	

Regarding office waste, Shreyas Shipping has implemented effective waste management practices. Dry and wet waste bins are strategically placed at various locations to facilitate waste collection and segregation at the point of origin. Additionally, the company ensures separate collection and recycling of E-waste through authorized vendors.

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

Not applicable

Principle 3:

Business should respect and promote the wellbeing of all employees, including those in their value chains

Essential Indicator:

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											
Male	21	21	100%	21	100%	NA	NA	21	100%	NA	NA
Female	9	9	100%	9	100%	9	100%	NA	NA	NA	NA
Total	30	30	100%	30	100%	9	100%	21	100%	NA	NA
Other than Permanent employees											
Male	382	382*	100%	382*	100%	NA	NA	NIL	NIL	NA	NA
Female	-	-	-	-	-	NA	NA	NA	NA	NA	NA
Total	382	382*	100%	382*	100%	NA	NA	NIL	NIL	NA	NA

*There is no separate health insurance or accident insurance. All crew covered under P&I while in service.

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	Not Applicable										
Female											
Total											
Other than Permanent Workers											
Male	Not Applicable										
Female											
Total											

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

	FY2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Cost incurred on well- being measures as a % of total revenue of the company	0.25%	0.16%

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

Shore staff						
Benefits	FY2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	NA	Y	100%	NA	Y
Gratuity	100%			100%		
ESI	N.A.					
Others- please specify						

Off-shore staff						
Benefits	FY2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	83%	NA	Y	81%	NA	Y
Gratuity	59%			56%		
ESI	N.A.					
Others- please specify						

3. Accessibility of workplaces

Are the premises/offices of the Company 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 Company in this regard.

Diversity and Inclusion is an integral part of the Company's culture, reflecting its core values of respect. The Company is committed to continually enhance its infrastructure, with the objective of removing any obstacles to accessibility, thereby promoting a more inclusive environment for all. Shreyas Shipping, located in Seawoods Grand Central Tower 2, demonstrates a commitment to inclusivity by providing disability-friendly amenities. These include accessible entrances, wheelchair facilities, and designated restrooms for handicapped individuals.

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

Yes. Shreyas Shipping’s Business Responsibility and Sustainability Policy underscores the commitment to providing and maintaining equal opportunities throughout the recruitment process and during employment. This commitment extends regardless of factors such as caste, creed, gender, race, religion, disability, or sexual orientation.

Web-link to the policy: [BRSR Policy](#)

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

Gender	Permanent Employees		Permanent Workers	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	-	-	N.A.	
Female	100%	100%		
Total	100%	100%		

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	N.A.
Other than permanent workers	
Permanent employees	Yes, The Company’s Audit Committee has implemented a vigil mechanism that enables directors and employees to confidentially report legitimate concerns or grievances. This system ensures robust safeguards against any form of victimization for those reporting in good faith.
Other than permanent employees	



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

Category	FY 2023-24			FY 2022-23		
	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	382	382	100%	365	365	100%
Permanent Employees*						
-Male	382	382	100%	365	365	100%
-Female	N.A.					
Total Permanent Workers	N.A.					
-Male						
-Female						

Note: Membership of shore staff employees in association(s) or Unions is not applicable.

*Off-Shore Staff (ON CONTRACTUAL TERMS) as per the recognised CBA (Collective Bargaining Agreement).

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	%(B/A)	No. (C)	%(C/A)		No. (E)	%(E/D)	No. (F)	%(F/D)
Employees (Shore staff)										
Male	21	18	100%	21	100%	13	13	100	13	100
Female	9	8	100%	9	100%	8	8	100	8	100
Total	30	26	100%	30	100%	21	21	100	21	100
Employees (Off-Shore staff)										
Male	382	NIL	NIL	219	57.33%	365	NIL	NA	54	14.8%
Female	NA									
Total	382	NIL	NIL	219	57.33%	365	NIL	NA	54	14.8%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	%(B/A)	Total (C)	No. (D)	%(D/C)
Employees (Shore staff)						
Male	21	21	100%	13	13	100
Female	9	9	100%	8	8	100
Total	30	30	100%	21	21	100
Employees (Off-Shore staff)						
Male	382	382	100%	365	365	100
Female	NA					
Total	382	382	100%	365	365	100%

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?

Yes, to ensure the creation and sustenance of a secure and health-oriented workspace that adheres to the OSH guidelines as per national legislation, it is recommended for employers to facilitate the implementation of an OSH management system. In alignment with this, all vessels under the banner of Shreyas Shipping strictly adhere to the Shipboard Procedure Manual (SPM) in compliance with the ISM Code. Furthermore, all these vessels hold certification under the ISO 45001:2018 standard.

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

Shreyas Shipping adheres to the guidelines of SPM 01: Risk Assessment, a process that enables the identification of potential work-related hazards. This procedure also facilitates the evaluation of risks associated with both routine and non-routine operations.

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

In the event of unforeseen circumstances such as accidents, near misses, or injuries, Shreyas Shipping implements the protocol outlined in SPM 09-02: Handling of Undesired Events.

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

YES

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

Safety Incident /Number	Category	FY2023-24	FY2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	NA
	Workers	N.A.	
Total recordable work-related injuries	Employees**	2.16*	
	Workers	N.A.	
No. of fatalities	Employees	0	
	Workers	N.A.	
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	
	Workers	N.A.	

* Rate of recordable work-related injuries

**Data given for off shore employees

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

Shreyas Shipping ensures the well-being of all seafarers by providing high-quality food, potable water, and clean accommodations. The company prioritises a safe work environment, regulated work hours, and on-board recreational amenities.



The Company conducted a fire drill as part of its Health and Safety Measures (HCM). The company adheres to all protocols outlined by the International Maritime Organization's International Safety Management (ISM) Code for the welfare of seafarers.

In terms of healthcare, Shreyas Shipping offers round-the-clock remote medical assistance for any illnesses or injuries, supplemented by consultations with shore doctors in foreign ports when required. The company's vessels are equipped with necessary life-saving and fire-fighting appliances, which are consistently maintained, inspected, and tested. Shreyas Shipping also ensures that seafarers are adequately trained to utilize these appliances during emergencies.

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

	FY2023-24			FY2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	NIL					
Health & Safety						

14. Assessments for the year:

		% of plants and offices that were assessed (by entity or statutory authorities or third parties)
	Health and safety practices	100%
	Working conditions	100%

* All vessels audited by ISM

** All vessels audited by Maritime Labour Convention 2006

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.

In the Human Capital Management (HCM) department of Shreyas Shipping, a fire drill was executed. For all reported incidents, injuries, near misses, and accidents, the company adheres to the guidelines set forth in SPM 09-02. This involves conducting a Root Cause Analysis (RCA) and implementing actions that are both corrective and preventive.

Principle 4:

Business should respect the interests of and be responsive to all its stakeholders

Essential Indicator:

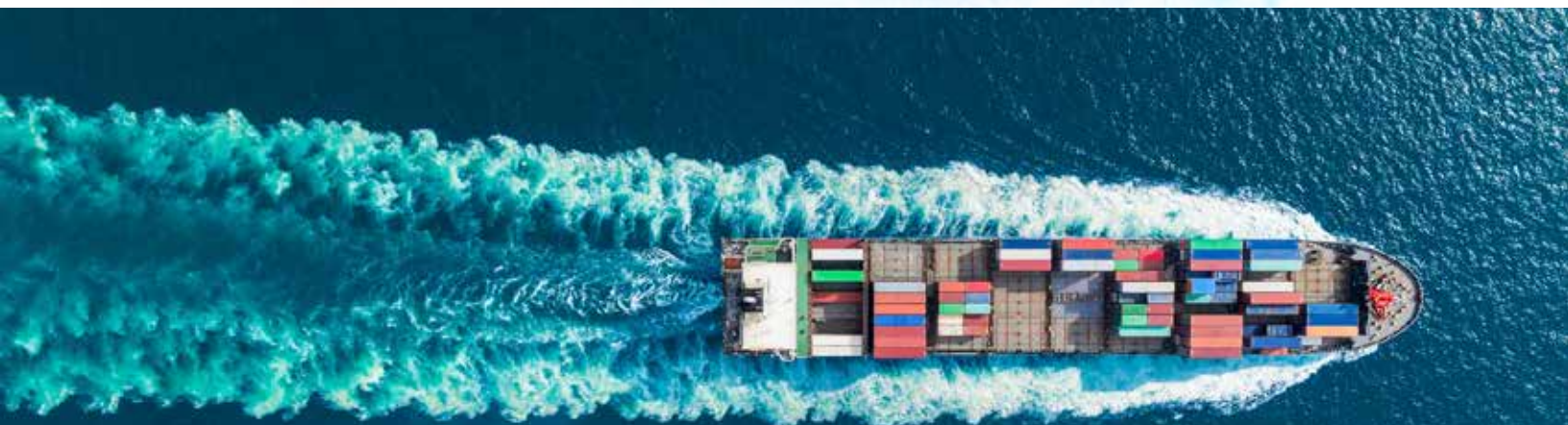
1. Describe the processes for identifying key stakeholder groups of the Company.

Shreyas Shipping identifies a key stakeholder as any individual, corporate body, or organization that significantly contributes to the company's business and has a substantial interest or impact on its operations. This identification is a result of the company's internal deliberations. The stakeholder engagement process at Shreyas Shipping involves pinpointing and prioritising relevant stakeholders. The company then interacts with these stakeholders in a timely fashion to comprehend and address their primary concerns.

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

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & investors	No	AGM • Company website • Internal publications • Individual discussions between the management team and fund managers • Press Release. Customer meet	Quarterly/bi-annually/ Annually/	Business and growth plans • Corporate reputation • Transparent reporting • Capital allocation • Corporate governance and risk management • High dividend pay-out
Employees	No	Emails Workshops Trainings and development programmes. Performance management system. Written communication. Newsletters, circulars and internal publications. Employee engagement initiatives.	Ongoing	• Fair employment • Work life balance • Employee Welfare • Career growth • Learning and training. Grievance redressal and transparency

Stakeholder Group	Whether identified as vulnerable & marginalised group (Yes/No)	Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisements, Community Meetings, Notice Board, Website, Others)	Frequency of engagement (Annually, Half yearly, quarterly /others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	<ul style="list-style-type: none"> • Company website • Internal publications • Individual discussions between the customers. Marketing and advertising. Complaint handling and feedback. Electronic communication – social media and account managers • Customer meet 	Ongoing	<ul style="list-style-type: none"> • Cost effective business transactions • Business efficiency and good services
Suppliers & vendors	No	<ul style="list-style-type: none"> • Newsletters • Surveys • Vendor sustainability questionnaire 	Ongoing	<ul style="list-style-type: none"> • Credit and payments • KYC process. Business growth. Business strategy. Future investments. Transparency. Good governance practices. Social responsibility. Sustainability
Regulators/ Government	No	<ul style="list-style-type: none"> • Annual Report 	Annually/bi-annually	<ul style="list-style-type: none"> • Regulatory compliance • Taxes • Transparent reporting
Media	No	<ul style="list-style-type: none"> • Newsletters • Press releases and media articles • Social media engagement 	Quarterly	<ul style="list-style-type: none"> • Company strategy • Company updates
NGOs	No	<ul style="list-style-type: none"> • Newsletters • Presentations • Annual Report. CSR partnerships-contribution towards various causes 	Quarterly	<ul style="list-style-type: none"> • Periodic funding for initiatives • Volunteer activities • Beneficiary impact



Principle 5:

Business should respect and promote human rights

Essential Indicator:

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

Category	FY2023-24			FY2022-23		
	Total (A)	No. of employees /workers covered (B)	% (B/A)	Total (C)	No. of employees /workers covered (D)	% (D/C)
Employees						
Permanent	30	30	100%	21	21	100%
Other than Permanent	382	0	0	365	0	0
Total Employees	412	30	7.28%	386	21	5.44%
Workers						
Permanent	N.A.					
Other than Permanent						
Total Workers						

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

Category	FY2023-24					FY2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	30	0	N.A.	30	100%	21	0	N.A.	21	100%
Male	21	0	N.A.	21	100%	13	0	N.A.	13	100%
Female	9	0	N.A.	9	100%	8	0	N.A.	8	100%
Other than Permanent	382	336	87.95%	46	12.04%	365	295	81%	70	19%
Male	382	336	87.95%	46	12.04%	365	295	81%	70	19%
Female	N.A.									
Workers										
Permanent	N.A.									
Male										
Female										
Other than Permanent										
Male										
Female										

3. Details of remuneration/salary/wages, in the following format:

a. The details are provided below:

	Male		Female	
	Number	Median remuneration/salary/wages of respective category	Number	Median remuneration/salary/wages of respective category
Board of Directors (BoD)	2	2,31,91,953	0	0
Key Managerial Personnel (KMP)	1	64,52,095	1	5098126
Employees other than BoD and KMP	18	14,95,941.13	8	10,29,818.63
Workers	N.A.			

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

	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Gross wages paid to females as % of total wages	14.56%	16.38%

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)

Yes

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

The Company maintains a robust grievance redressal procedure for all shore employees, both staff and officers. This procedure aims to offer an accessible platform for swift resolution of any grievances. A Functional Director is designated as the Director of Grievances, tasked with addressing complaints and grievances that pertain to Integrity, Fairness, and Transparency in the company's dealings. The contact details of the Director of Grievances, including postal and email addresses, are available on the company website for community members to submit their grievances.

In accordance with the guidelines set forth in the Company Manual, which complies with the Maritime Labour Convention, the company has implemented a dedicated mechanism to address grievances raised by the floating staff. Furthermore, the company has instituted a comprehensive Incident Reporting Policy and a dedicated POSH Policy. These policies act as effective instruments for addressing and resolving any human rights-related grievances that may surface.

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

The details are provided below:

	FY2023-24			FY2022-23		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other Human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

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

	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Total Complaints reported under Sexual Harassment on of Women at Workplace (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.

The Company's Prevention of Sexual Harassment Policy serves as a protective shield for complainants in cases of discrimination and harassment. Female employees have the provision to submit their complaints to the Internal Complaints Committee within a span of three months. The policy necessitates that complaints be submitted in written form, although verbal complaints are also accepted and documented. The Committee holds the authority to extend the submission timeframe if deemed necessary, and complainants can request safety measures during the inquiry process. Respondents found guilty may be subjected to legal action, with the final decision resting in the hands of the Executive Chairman. Above all, the company is committed to promoting a workplace environment that is safe, respectful, and inclusive for all.

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

Yes

10. Assessment for the year:

	% of the Company's plants and offices that were assessed (by the Company or statutory authorities or third parties)
Child Labour	Nil
Forced Labour/Involuntary Labour	Nil
Sexual Harassment	Nil
Discrimination at workplace	Nil
Wages	Nil
Other- please specify	Nil

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

NA

Principle 6:

Business should respect and make efforts to protect and restore the environment.

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

Parameter	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	194.48	191.86
Total fuel consumption (E)	2725709.36	2826083.33
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	2725903.84	2826275.20
Total energy consumed (A+B+C+D+E+F)	2725903.84	2826275.20
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0083	0.0058
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.18	0.13
Energy intensity in terms of physical output	NA	N.A.

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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

Yes,

The Company has assured Transworld Group Sustainability report 2022-23 by Ernst & Young Associates LLP. SSLL is a part of group companies and relevant data has been assured for the report.

Also, 2023-24 Transworld sustainability report is under assurance process.

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.

NA

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

Parameter	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total water consumption / Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output		

Not monitoring as of now

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.

Not Applicable

4. Provide the following details related to water discharged:

Parameter	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(ii) To Groundwater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iii) To Seawater	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment - please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-

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

No

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

NA

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

Parameter	Unit	FY2023-24	FY2022-23
NOx	-	Nil	Nil
SOx	-	Nil	Nil
Particulate matter (PM)	-	Nil	Nil
Persistent organic pollutants (POP)	-	Nil	Nil
Volatile organic compounds (VOC)	-	Nil	Nil
Hazardous air pollutants (HAP)	-	Nil	Nil
Others – please specify Mercury, Cadmium, Chromium etc.	-	Nil	Nil

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.

7. Provide details of greenhouse gas emissions (Scope1 and Scope 2 emissions) & its intensity, in the following format:

The details are provided below:

Parameter	Unit	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	197312.37	205591.37
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	38.35	37.84
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 CO ₂ equivalent/Rupees of turnover	0.00060	0.00042
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 CO ₂ equivalent/Rupees of turnover	0.013	0.096
Total Scope 1 and Scope 2 emission intensity in terms of physical output	N.A.		

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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

Yes,

The Company has assured Transworld Group Sustainability report 2022-23 by Ernst & Young Associates LLP. SLL is a part of group companies and relevant data has been assured for the report.

Also, 2023-24 Transworld sustainability report is under assurance process.

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

Yes, Shreyas Shipping is committed to reducing its carbon footprint as part of its group level commitment to be Carbon Neutral by 2043. To comply with the IMO Guidelines on climate change mitigation and air pollution, your Company has successfully integrated EEXI and CII mapping across all its vessels by leveraging enhanced data management and digitisation practices, thereby ensuring greater transparency. As your Company assesses its environmental impact, it is evident that the majority of its greenhouse gas (GHG) emissions, exceeding 99% of the total, stem from Scope 1 emissions related to its vessel operations. To address this challenge, Shreyas Shipping has undertaken various proactive initiatives aimed at reducing GHG emissions.

Following are some initiatives implemented to reduce GHG emissions.

- Saving fuel from energy saving retrofits
- Using superior anti-fouling hull coatings
- Retrofitting two of the vessels with Propeller Boss Cap Fins, a device which improves the propeller efficiency.
- Replacing traditional lighting such as fluorescent, halogen and incandescent lights onboard its vessels with energy efficient LED lights on all her vessels.
- For a typical Bulk Carrier loss of energy through hull resistance is around 30% and this increases with growth of hull roughness due to biofouling. To minimise growth of biofouling, your Company has applied superior antifouling coatings on eight vessels during their respective dry dockings. Hull cleaning and propeller polishing were carried out on one ship during this financial year.

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

The required details are provided below:

Parameter	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Total Waste generated (in metric tonnes)		
Plastic waste (A)	171.81	122.16
E-waste (B)	6.41	5.9
Bio-medical waste (C)	Nil	Nil
Construction and demolition waste (D)	Nil	Nil
Battery waste (E)	Nil	Nil
Radioactive waste (F)	Nil	Nil
Other Hazardous waste. Please specify, if any. (G) (Cargo residues (HME))	- 0	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	Food Waste -75.43 Domestic Waste - 162.87 Cooking Oil - 1.59 Incinerational Waste - 3.32 Animal carcasses - 0 Fishing gear - 0 Cargo residues (non-HME)- 1.4 Sludge +Bilge Oil - 1823.52	Food Waste - 83.46 Domestic Waste - 113.10 Cooking Oil - 5.76 Incinerational Waste - 3.13 Animal carcasses - 0 Fishing gear - 0 Cargo residues (non-HME)- 4.38 Sludge +Bilge Oil - 3841.76
Total (A+B + C + D + E + F + G + H)	2305.16	4,252.05

Parameter	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.00000702	0.0000088
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)*	0.00016	0.00020
Waste intensity in terms of physical output	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	Nil	Nil
(ii) Re-used	Nil	Nil
(iii) Other recovery operations	Nil	Nil
Total	Nil	Nil
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Nil	Nil
(ii) Landfilling	Nil	Nil
(iii) Other disposal operations	Nil	Nil
Total	Nil	Nil

*The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2022 by World Bank for India which is 22.88.

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.

No

10. Briefly describe the waste management practices adopted in your establishment. 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.

The Company specializes in marine transportation of bulk commodities and does not engage in product manufacturing for sale. Waste generated onboard during routine ship operations is managed according to vessel-specific garbage management plans and subsequently deposited at approved reception facilities for further processing. The container vessels operated by TBC within the European Union comply with IHM requirements, ensuring continuous management of hazardous materials throughout their lifecycle. In contrast, the Company's other container vessels operate without hazardous materials, exempting them from the IHM mandate.

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.
None of Company's operations or offices are in or around ecologically sensitive areas			

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
N.A.					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection Act and rules thereunder (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
Yes, the Company is complaint with all the acts and rules				



Principle 7:

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

Essential Indicator:

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

5

- 1 b. **List the top 10 trade and industry chambers/associations (determined based on the total members of such body) the Company is a member of/affiliated to.**

S. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1	Indian National Shipowners' Association	National
2	Bombay Chamber of Commerce and Industry	State
3	Federation of Indian Export Organisations	National
4	Services Export Promotion Council	National
5	Federation of Indian Chambers of Commerce and Industry	National

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

Name of the authority	Brief of the case	Corrective action taken
There have been no adverse orders against the Company pertaining to anti-competitive conduct from regulatory bodies.		



Principle 8:

Businesses should promote inclusive growth and equitable development.

Essential Indicator:

1. Details of Social Impact Assessments (SIA) of projects undertaken by the Company, 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
N.A.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by the Company, 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	Amount sent on R&R activities during FY 2023-24 (In INR)
N.A.						

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

The Company has implemented a whistle-blower policy, offering stakeholders a confidential platform to report grievances. Stakeholders are encouraged to use the dedicated email contact provided on the company's website for secure communication.

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

	FY2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	Nil	Nil
Directly from Within India	Nil	Nil

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

Location	FY2023-24 Current Financial Year	FY2022-23 Previous Financial Year
Rural	0	0
Semi-urban	0	0
Urban	0	0
Metropolitan	100%	100%

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

Principle 9:

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

Essential Indicator:**1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

Client feedback on services provided during the period is carefully recorded for continuous service improvement. Additionally, each department maintains a specific procedure manual outlining the approved process for addressing grievances.

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	nil
Safe and responsible usage	nil
Recycling and/or safe disposal	nil

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

Number of consumer complaints in respect of the following:	FY2023-24 (Current Financial Year)		Remarks	FY2022-23 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising	Nil	Nil	Nil	Nil	Nil	Nil
Cyber-security	Nil	Nil	Nil	Nil	Nil	Nil
Delivery of essential services	Nil	Nil	Nil	Nil	Nil	Nil
Restrictive Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Unfair Trade Practices	Nil	Nil	Nil	Nil	Nil	Nil
Other	Nil	Nil	Nil	Nil	Nil	Nil

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
Forced recalls	Nil	Nil

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

Yes, Shreyas Shipping recognises the critical importance of information security. Data breaches can significantly impact company operations. Therefore, Shreyas adheres to rigorous data privacy standards outlined in its cyber security policy, accessible to internal stakeholders via the company's intranet.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty/action taken by regulatory authorities on safety of products/services.

> Not Applicable

7. Provide the following information relating to data breaches:

	Provide the following information relating to data breaches:
a. Number of instances of data breaches along-with impact	Nil
b. Percentage of data breaches involving personally identifiable information of customer	Not Applicable
c. Impact, if any, of the data breaches	Not Applicable



Leadership Indicators

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

Shreyas Shipping And Logistics - Transworld Group

Website: <https://www.transworld.com/shreyas-shipping-and-logistics/>

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

Not Applicable

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

Not Applicable

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 whole? (Yes/No)

The Company maintains regular communication with its customers and actively collects feedback on the services provided.