



Extraordinary Together

November 4, 2024

The Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai 400 001
BSE Scrip Code Equity: 505537

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051
NSE Symbol: ZEEL EQ

Dear Sirs,

Sub: Business Responsibility and Sustainability Report for the financial year 2023-24

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') for the financial year 2023-24 which forms an integral part of the Annual Report for the financial year 2023-24, along with an Independent Limited Assurance Statement provided by third party assurance agency - TÜV SÜD South Asia Pvt. Ltd. The BRSR is also available on the website of the Company at <https://www.zee.com/investors/investor-financials/>

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Zee Entertainment Enterprises Limited

Ashish Agarwal
Company Secretary
FCS6669

Encl: As above

Zee Entertainment Enterprises Limited

Regd. Office : 18th Floor, A-Wing, Marathon Futurex, N.M. Joshi Marg, Lower Parel, Mumbai - 400 013, India
P. +91 22 7106 1234 | F. +91 22 2300 2107 | CIN : L92132MH1982PLC028767 | www.zee.com

Business Responsibility and Sustainability Reporting

SECTION A: GENERAL DISCLOSURES

I. Details of Listed Entity:

Sr. No.	Particular	Details
1.	Corporate Entity Number (CIN) of listed entity	L92132MH1982PLC028767
2.	Name of the listed Entity	Zee Entertainment Enterprises Limited (ZEEL)
3.	Year of incorporation	1982
4.	Registered office address	18 th Floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai – 400013.
5.	Corporate address	18 th Floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai – 400013.
6.	E-mail	shareservice@zee.com
7.	Telephone	022 – 71061234
8.	Website	www.zee.com
9.	Financial year for which Reporting is being done	April 1, 2023 to March 31, 2024
10.	Name of the stock Exchange(s) where shares are listed	In India ZEEL is listed on: <ul style="list-style-type: none"> BSE Limited (BSE) National Stock exchange of India Limited (NSE)
11.	Paid-up Capital	₹ 96.06 crore
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR	Mr. Mahesh Pratap Singh Head – Investor Relations & ESG Tel: +91 22 7106 1234 Email: ZEEL.InvestorRelations@zee.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 statement, taken together)	The disclosures given in this report are made on a standalone basis, unless otherwise specified.
14.	Name of Assurance provider	TUV SUD South Asia Pvt. Ltd.
15.	Type of assurance obtained	Limited Assurance

II. Product/services:

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

Sr. No.	Description of Main activity	Description of Business activity	% of Turnover of the entity
a.	Content and Broadcasting	The Company is mainly in the following businesses: A) Broadcasting of Satellite Television Channels and digital media; B) Space Selling agent for other satellite television channels; C) Sale of Media Content i.e. programs/film rights/feeds/music rights; D) Movie production and distribution.	>90%

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

Sr. No.	Product/service	NIC code	% of total Turnover contributed
1.	Content and Broadcasting	602	>90%

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	NA	15	15
International	NA	7	7

* Includes data on consolidated basis.

NA – Not applicable

19. Market served by the Entity:

a. Number of Locations

Locations	Number
National (No. of States)	28 states and 8 union territories
International (No. of Countries)	190+

* Includes data on consolidated basis.

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

Response: The contribution of exports is 8% of the total turnover of the entity.

c. A brief on type of customer

Response: ZEEL is one of the leading media and entertainment companies which broadly caters for 3 segments. (1) Audiences to whom ZEEL provides engaging and entertaining content across genres, languages and formats; (2) Advertisers and brands to whom ZEEL offers brand building solutions to reach their consumers through multiple touch points; (3) Content distribution partners like DTH and cable operators, content distributors and aggregators, streaming apps, telecom operators etc. wherein ZEEL's content forms an integral part of their offerings.

IV. Employees

20. Details as at the end of financial year:

a. Employees and workers (including differently abled)

Sr. No	Particulars	Total		Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)	
EMPLOYEES							
1.	Permanent (D)	3,065	2,420	79.0	645	21.0	
2.	Other than Permanent (E)	1,026	874	85.2	152	14.8	
3.	Total Employees (D + E)	4,091	3,294	80.5	797	19.5	
WORKERS							
4.	Permanent (D)	NA	NA	NA	NA	NA	
5.	Other than Permanent (E)	NA	NA	NA	NA	NA	
6.	Total workers (D + E)	NA	NA	NA	NA	NA	

NA – Not applicable

b. Differently abled employees and workers:

Sr. No	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	5	4	80	1	20
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total Employees (D + E)	5	4	80	1	20
DIFFERENTLY ABLED WORKERS						
4.	Permanent (D)	NA	NA	NA	NA	NA
5.	Other than Permanent (E)	NA	NA	NA	NA	NA
6.	Total workers (D + E)	NA	NA	NA	NA	NA

NA – Not applicable

21. Participation/inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors (BoD)*	6	1	16.67
Key Management Personnel (KMP)	3	0	0

* Total number of Board members as on 31.03.2024.

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

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2021-22 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	11.0%	19.7%	12.9%	15.0%	24.7%	17.1%	16.6%	27.7%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA – Not applicable

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)
--------	---	---	-----------------------------------	--

For details on our subsidiaries and joint ventures, please refer to Annexure A to Director's Report of the Annual Report.

VI. CSR Details:

ZEEL has engaged selected Non-Government Organizations (NGOs) to initiate projects in line with our Corporate Social Responsibility (CSR) Policy. Projects completed and ongoing under our CSR engagement includes programs on women empowerment, protection and preservation of arts, crafts, culture, national heritage & monuments, disaster relief & recovery, integrated rural development, etc. ZEEL remains committed to continue its work for good cause of society and environment. For more detail: <https://www.zee.com/about-us/responsibilities-social/>

a. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013:
Response: Yes

(i) Turnover (in ₹)
Response: 8,187.31 Cr.

(ii) Net worth (in ₹)
Response: 10,006.27 Cr.

VII. Transparency and Disclosures Compliances
24. 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 weblink for grievance redress policy)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaint filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	-	-	-	-	-	-
Investors (Other than shareholders)	Yes. Investors can register their complaints at SEBI's https://scores.sebi.gov.in/	0	0	-	0	0	-
Shareholders	Yes. Shareholders can register their complaints at SEBI's https://scores.sebi.gov.in/	8	0	-	21	0	-
Employees and workers	Yes. Employees can register their complaints/grievances through an internal portal.	0	0	-	8	0	-
Customers	Yes. Customers can register their complaints on https://www.zee.com/content-grievance-submission-form/	0	0	-	0	0	-
Value Chain Partners	No	-	-	-	-	-	-
Other (please specify)	No	-	-	-	-	-	-

* Customer complaints/Grievances received on portal which are other than the principle 1 to 9 are resolved in timely manner. Here customers are only referred to as viewers.

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

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

Sr. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
1	Data Privacy & Cyber Security	Risk & Opportunity	Risk: <ul style="list-style-type: none"> ZEE5 as a OTT service is available across various geographical locations. Any non-compliance to existing and new regional privacy regulations such as Digital Personal Data Protection Act (DPDPA) and laws may attract fines and pose reputational risk. The use of Generative-AI tools in corporate operations carries risks like biases, data misinterpretations, intentional misuse and legal/ethical issues, potentially causing reputational harm, penalties, and financial losses. 	Data Privacy: <ul style="list-style-type: none"> A comprehensive Privacy Program has been defined and implemented based on ISO 27701 standard and General Data Protection Regulation (GDPR). Privacy Impact Assessments and Privacy by Design are conducted regularly. Process in place for Privacy Incident Management. Perform gap assessment against DPDPA upon release of the rules by the Indian Government, as part of continuous monitoring to enhance data privacy. 	Positive implications: <p>Reduced financial risks due to strong cybersecurity infrastructure, increased competitive advantage due to monetization of data, improved customer trust.</p>

Sr. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
			<ul style="list-style-type: none"> Increasing spectrum of cybersecurity threats, ranging from conventional hacking techniques, sophisticated phishing & more advanced and emerging threats such as ransomware attacks may result in breach of IT systems and can bring significant consequences, including operational disruptions, data exposure, legal liabilities, and reputation damage. Increased Content Piracy hinders revenue generation through legitimate channels such as subscriptions, pay-per-view, and advertising, resulting in financial losses to ZEEL. <p>Opportunity:</p> <ul style="list-style-type: none"> Through proactive compliance measures, ZEE5 can bolster its reputation for privacy consciousness, enhancing stakeholder's trust and fostering sustainable growth in diverse markets. Strategically implementing Generative-AI in corporate environment can enhance decision-making, operational efficiency, and innovation resulting in competitive advantage. By implementing robust cybersecurity measures, ZEEL can strengthen the IT systems, reducing the likelihood of breaches and mitigating potential consequences. This proactive approach not only safeguards against operational disruptions, data exposure, legal liabilities, and reputational damage but also fosters resilience, builds stakeholder trust, and positions ZEEL as a leader in cybersecurity preparedness. By implementing proactive measures and innovative strategies to curtail Content Piracy, ZEEL can not only mitigate financial losses but also foster a thriving ecosystem that rewards creativity, enhances consumer trust, and sustains the growth of the media and entertainment ecosystem. 	<p>Cyber Security:</p> <ul style="list-style-type: none"> Security review and assessment before use of Generative-AI tools to check responsible & ethical use of AI. Awareness to employees on responsible and ethical use of Generative-AI tools as defined in the Information Security Policy. A Comprehensive Information Security Management System based on ISO 27001 standard is in place to safeguard our IT Systems by identifying, protecting, detecting, responding, and recovering against emerging threats, ensuring seamless business continuity. Introduction of server-side watermarking help to identify every copy of pirated content leaked by any means/source and take appropriate block or take-down action. Preventing piracy through real-time identification and blocking of any unusual or malicious attempts to download the content using in-house developed tool. 	<p>Negative implications:</p> <p>Increased cost of security measures, exposure to legal and regulatory fines, reputational damage, increased operational costs, business interruption and downtime, increased insurance costs.</p>

Sr. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
2.	Business Ethics	Risk & Opportunity	<p>Risk:</p> <p>Ethical business conduct is important to keep long term shareholder's trust in business. Any ethical misconduct may result in the company's loss of reputation and even financial losses.</p> <p>Opportunity:</p> <p>A step to build good governance and strong business culture.</p>	<p>ZEEL believes in conducting all its business affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, ethical behaviors and prudent commercial practices. ZEEL has in place compliance policy and code of conduct which is to be always adhered by every employee.</p>	<p>Positive implications:</p> <p>Business ethics is a bedrock of good governance and ultimately sustains the confidence of stakeholders in the company.</p> <p>Negative implications:</p> <p>Any misconduct in a company's commercial operations can pose significant financial loss to the organization.</p>
3.	Employee Engagement	Risk and Opportunity	<p>Risk:</p> <p>Across the linear and digital media ecosystems, the 'War for Talent' goes on unabated. The linear ecosystem continues to witness significant talent poaching while the continuing investments in the digital space has led to escalating cost and talent retention pressure. It is crucial to mitigate the risks of losing our talent and the domain knowledge built, by deploying multi-pronged approaches.</p> <p>Opportunity:</p> <p>Identify and leverage various avenues to engage with employees and provide them opportunities within the organization that cater to their individual needs, wants and motivators, while meeting the larger organization goals.</p>	<p>The organization's risk mitigation strategy for talent development and retention focuses on building a brand across functions through –</p> <ul style="list-style-type: none"> Deployment of Industry best practices tailored to our context. Orchestrate employee level communication with an intent to understand employee morale and take proactive steps to retain talent. Comprehensive Rewards & Recognition (R&R) programs that allow for timely identification and engagement of high potential talent. Encourage operating through a Competency framework cutting across businesses, allowing for talent movement across job families. Pioneering an L&D Strategy aimed at identification of employee level developmental goals and training programs and continuous upskilling of the workforce. 	<p>Positive implications:</p> <p>Retention of talent.</p> <p>Negative implications:</p> <p>Increase attrition possibilities lead to wages inflation and loss of continuity.</p>
4.	Employee Health and Safety	Risk & Opportunity	<p>Impacts on the overall productivity and wellbeing of employee</p>	<p>The organization diligently ensures that the well-being and safety of its employees remain paramount, exemplified through a comprehensive array of programs which encompass the following:</p> <ul style="list-style-type: none"> Market Competitive Comprehensive Insurance Programs. Executing programs on mental Wellness. A leave policy that is designed to enable employees to rejuvenate themselves. Policies garnered towards ensuring a safe work environment for employees. On premise doctor. 	<p>Positive implication:</p> <p>Reduction in injury related incidents and ill-health</p> <p>Negative Implication:</p> <p>Increase in cost of insurance settlements.</p>

Sr. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for Identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial Implications of the risk or opportunity (Indicate positive or negative implications)
5	Media Pluralism	Risk, Opportunity	<p>Media pluralism refers to diversity in media ownership, independent editorial boards, channels, titles, or programs, social, racial/ethnic, gender and political diversity represented in media content.</p> <p>Risk: Due to the nature of business being competitive, there could be a potential change in customer preferences when consuming content. This could lead to a possible decline in viewership.</p> <p>Opportunity: Online streaming of content is increasingly becoming an important medium of enhancing content accessibility for consumers.</p> <p>Understanding customer preferences can lead to attraction and retention of a significant amount of audience, thereby enabling higher viewership of media.</p> <p>Implementation of various subscription models and providing exclusive content can lead to revenue generation and build a loyal customer base.</p>	<ul style="list-style-type: none"> Established framework and design to address change in content preferences. Deeper, richer understanding of social and cultural diversity across regions, leading to more relevant content design for diverse life stages of our viewers, in each market. Soul to screen method to create success on linear and digital. Content design to appeal to young and mid-life TV audiences. Insight and Data led Content design and Optimization. Analytics driven planning for content discovery and delivery to increase market share. Continued investment in ZEE5 to leverage the digital opportunity and offer consumers access to content through plurality of economic models (AVOD/SVOD/TVOD) and content diversity. Impact launches in Hindi and foray into regional market to expand our offering in regional languages. While social media is becoming increasingly concentrated to a few big platforms, Hipi- ZEEL's home-grown short video app, helps add to pluralism by providing opportunities to the creator community for content creation and monetization. 	<p>Positive implication: constantly staying connected to viewers and customer's expectations.</p> <p>Negative implication: content perception and performance.</p>
6	Green House Gas (GHG) Emission and Climate impact	Opportunity	<p>Opportunity:</p> <ul style="list-style-type: none"> Identify areas of improvements and implement carbon reduction, resource efficiency, energy saving & cost saving initiatives. Prepare organization's carbon footprints including value chain to develop a robust climate strategy and a Net Zero road map. 	Not applicable	<p>Positive implication: Reduction in carbon emissions year on year.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Structures, policies and processes put in place towards adopting the NGRBC principles and core elements.

Disclosure Question	P1 Business Ethics	P2 Product Responsibility	P3 Employee well-being	P4 Stakeholder Engagement	P5 Human rights	P6 Environment Protection	P7 Public & Regulatory Policy	P8 CSR	P9 Customer Relation
POLICY AND MANAGEMENT PROCESSES									
1.									
a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	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	Refer to the Whistleblower & Vigil Mechanism Policy_v2, Code of Conduct (CoC), Insider Trading Code and Gifts and Entertainments Policy (available on our intranet)	Refer to the, Code of Conduct and Information Security Policy	Refer to the Code of Conduct, Employee Health and Safety Policy, Mediclaim insurance policy (available on our intranet)	Refer to the, Investment Policy, Risk Policy_v1, Code of Conduct	Refer to the, Code of Conduct and Prevention of Sexual harassment at workplace (POSH) Policy, Equal Employment opportunity Policy (available on our intranet)	Refer to the, Code of Conduct	Refer to the, Code of Conduct	Refer to CSR Policy_16.07.2024, Code of Conduct	Refer to the Code of Conduct, Information Security Policy, Privacy Policy
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes. All the policies are engrained in day-to-day business operations of the Company and are implemented at all Management levels and monitored by the Managing Director & Chief Executive Officer (MD & CEO), from time to time.								
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. Some of our policies such as CoC, CSR Policy, Whistleblower & Vigil Mechanism Policy, Gifts & Entertainment Policy, Information Security Policy, Employee Health and Safety Policy, etc. are extended to our value chain partners. Though not all company's policies/initiatives apply to vendors/suppliers, the Company follows zero tolerance on any acts of bribery, corruption, etc. by such agencies during their dealings with the Company and/or with any of its employees.								
4. Name of the national and international codes/certifications/labels/standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. Information Security Management System (ISMS) and ISO 27001 standard certification for ISMS.								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any	The goals and targets are updated on a periodic basis by the Company.								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	The policies of the company have helped in building a high-trust, high-performance culture.								
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) Response: Refer to MD & CEO's message in Annual Report.									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Response: Mr. Punit Goenka Designation: MD & CEO								

Disclosure Question	P1 Business Ethics	P2 Product Responsibility	P3 Employee well-being	P4 Stakeholder Engagement	P5 Human rights	P6 Environment Protection	P7 Public & Regulatory Policy	P8 CSR	P9 Customer Relation
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.	Response: Our board committees look at all dimensions of ESG via Audit Committee (AC), CSR Committee, Nomination and Remuneration Committee (NRC), Stakeholders Redressal Committee (SRC) and Risk Management Committee (RMC). Our board committee scrutinize the aspects of ESG on regular intervals, such as RMC identifies ESG material issues, ongoing CSR projects/ fundings, etc.								

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)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action.	Board of Directors/ Committees of the Board									As and when required								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board of Directors/ Committees of the Board									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 the name of the agency.

Response: Yes. The Company consults the external agencies on a need basis and most of the policies are evaluated regularly by the MD & CEO and/or respective Senior Executives.

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

Response: Not applicable

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 Indicators:

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

Segment	Total number of training and awareness programs held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
BoD*	5	POSH, CoC, Information Security & Data privacy, Integrity, Ethics	100
KMP**	5	POSH, CoC, Information Security & Data privacy, Integrity, Ethics	100
Employees other than BoD and KMPs	16	POSH, CoC, Information Security & Data privacy, Integrity, Ethics, Governance, Transparency, Accountability, Employee Wellbeing, Sustainability, Inclusive Growth, Human Rights, CSR, Customer Value, Customer Relations	99.8
Workers	Not applicable		

* BOD – Only MD & CEO considered in this category.

** KMP – Chief Financial Officer (CFO) and Company Secretary (CS) considered in this category.

Note: Induction programs for the new Independent Directors were organized which was covering topics such as overview of business activities and financial status of the company, roles and responsibilities of the Board and Independent Directors as per the Companies Act, 2013 and SEBI LODR. There were five programs conducted during the reporting period.

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				
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred?
Penalty/Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

	Non-Monetary			
	NGRBC Principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the Case	Has an appeal been preferred?
Punishment	Nil	Nil	Nil	Nil

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
	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:

Response: Our Code of Conduct lays down the foundation for promoting and emphasizing anti-bribery and anti-corruption behavior in the workplace. ZEEL has a zero-tolerance approach to bribery and corruption. The code is mandatorily adhered by all employees of the organization. For more information, refer to our [Code of 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:

Particulars	FY 2023-24	FY 2022-23
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	NA	NA

NA – Not applicable

6. Details of complaints with regard to conflict of interest

Particulars	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors		No such instance		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs		No such instance		

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.

Response: Not applicable

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

	FY 2023-24	FY 2022-23
Number of days of accounts payable	87 days	114 days

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 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	NA	NA
	b. No. of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses	NA	NA
Concentration of sales	a. Sales to dealers/distributors as % of total sales	NA	NA
	b. Number of dealers/distributors as % of total sales	NA	NA
	c. Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties/Total purchases)	0.07	0.09
	b. Sales (Sales to related parties/Total sales)	0.03	0.04
	c. Loans & advances (Loans and advances given to related parties/Total loans and advances)	0.06	0.05
	d. Investments (Investments in related parties/Total investments made)	0.95	0.96

NA – Not applicable

Leadership Indicators
1. Awareness programs conducted for value chain partners on any of the principles during the financial year:

Total Number of awareness programs held	Topics/principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programs
4	Topics covered 1. The importance of Sustainability and sustainable initiatives to be implemented at shoot location. 2. Sources of GHG emissions at shoot locations, awareness session for 3 production houses.	Not measurable

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.

Response: ZEEL has zero tolerance towards unethical business practices and follows strict guidelines in relation to conflict of interest. ZEEL has a separate CoC for Directors and Senior Management which inter alia provides that while performing their duties, Directors shall carry out their responsibilities to the exclusion of any personal advantage, benefit or interest. In case of conflict, Directors shall promptly inform the Board and withdraw from participation in decision-making connected with the matter. For more details please refer to CoC for Directors and Senior Management at link - [Code of Conduct for Directors & Management Team](#).

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	Not measurable	Nil	Activities of on-site GHG data collection at shoot locations through external agency, consultation services for conducting materiality assessment and external assurance agency services for data verification activities.
Capex	0.05	Nil	Implementation of data collection tool for E, S and G parameters of the business. This technological enhancement supported monitoring and tracking of ESG parameters on regular basis.

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

Response: - Yes. ZEEL is committed to sustainable sourcing practices that prioritize environmental stewardship and social responsibility. Procedures are implemented to ensure that the materials and resources procured in ZEEL offices, has minimal environmental impact. This practice includes completely eradicating plastic or other non-biodegradable material in office and rather usage of paper cups, wooden spoons and stirrers, tray also, 100% compostable garbage bags etc. are being used.

b. if yes what percentage of inputs sourced sustainably:

Response: - As part of the procurement process, ZEEL ensured sustainable sourcing is prioritized.

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

Response: Not applicable

4. Whether extended producer responsibility is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the extended producer responsibility (ERP) plan submitted to pollution control Boards? If not provide steps taken to address the same:

Response: ZEEL operates in Content and broadcasting business within the service sector, Hence, extended producer responsibility is not applicable to the company.

Leadership Indicators
1. Has the entity conducted life cycle perspective/Assessment (LCA) for any of its products (for manufacturing industry) or for its Services (for service industry)? If yes, provide details in the following format?

Response: Not applicable

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 your Life cycle perspective/Assessment (LCA) or through any other means briefly describe the same along-with action taken to mitigate the same.

Response: Not applicable

3. Percentage of recycled/reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry):

Response: Not applicable

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled and safely disposed as per following format.

Response: Not applicable

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

Response: Not applicable

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 well-being of employees:

Category	Total (A)	Percentage of employees covered by									
		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	2,420	2,420	100	2,420	100	NA	NA	2,420	100	0	0
Female	645	645	100	645	100	645	100	NA	NA	0	0
Total	3,065	3,065	100	3,065	100	645	100	2,420	100	0	0
Other than Permanent Employees											
Male	874	874	100	874	100	0	0	NA	NA	0	0
Female	152	152	100	152	100	152	100	NA	NA	0	0
Total	1,026	1,026	100	1,026	100	152	100	NA	NA	0	0

NA – Not applicable

b. Details of measures for well-being of workers:
Response: Not applicable

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the company	0.05	0.04

2. Details of retirement benefits

	FY 2023-24			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 percentage of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund (PF)	100	NA	Y	100	NA	Y
Gratuity	100	NA	Y	100	NA	Y
Employee State Insurance Corporation (ESIC)	1	NA	Y	3	NA	Y
Other – please specify	-	-	-	-	-	-

Notes:

- All eligible employees covered under the Employee State Insurance Act (ESIC), 1948 are provided the benefit.
- FY 2022-23 No. of total employees include 24 Zee Studio Ltd. (ZSL) employees.
- NA – Not applicable

3. Accessibility of workplaces

Are the premises 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.

Response: Yes. ZEEL is committed to foster an inclusive and supportive workplace environment where all individuals, including those with disabilities, can thrive. As part of this commitment, ZEEL adheres to the requirements outlined in the Rights of Persons with Disabilities Act 2016 to ensure that our premises are accessible to differently abled employees, visitors and contractors. Our premises are designed and maintained to provide barrier-free access for individuals with mobility impairments. This includes wheelchair ramps at the entrance of the building, wide doorways, and accessible parking spaces to facilitate entry and movement within the premises.

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.
Response: Yes. ZEEL has "Equal Opportunity Employment Policy" available on its intranet and Code of conduct, which provides a commitment to treat every job applicant and employee fairly. ZEEL believes that fair employment practices contribute to a culture of respect. Equal opportunities are provided to all candidates and employees without being biased about their race, region, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, veteran status, nationality, ethnic origin or disability.

5. Return to work and retention rates of the 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	100%	77.8%	NA	NA
Female	100%	75.0%	NA	NA
Total	100%	77.4%	NA	NA

NA – Not applicable

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

Category	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	NA
Other than Permanent Workers	NA
Permanent Employees	Yes, through the Human Resource Business partners (HRBP) and/or Human Resource (HR) Head
Other than Permanent Employees	Yes, through their respective company HR teams in collaboration with HRBP and/or HR Head

NA – Not applicable

7. Membership of employees and workers in association(s) or Union recognized 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 Permanent Employees						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

NA – Not applicable

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										
Male	2,420	2,274	94.0	2,081	86.0	2,714	133	4.9	2,657	97.9
Female	645	582	90.2	544	84.3	747	10	1.3	715	95.7
Total	3,065	2,856	93.2	2,625	85.6	3,461	143	4.1	3,372	97.4
Workers										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Notes:

- FY 2022-23 Total employees include 24 ZSL employees.
- NA – Not applicable

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	2,420	2,384	98.5	2,714	2,647	97.5
Female	645	630	97.7	747	722	96.7
Total	3,065	3,014	98.3	3,461	3,369	97.3
Workers						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

Notes:

- All eligible employees as of 31.03.2024, were given performance and career development reviews.
- FY 2022-23 Total employees include 24 ZSL employees.
- NA – Not applicable

10. Health and Safety Management System:
a. Whether an Occupational Health and Safety Management System has been implemented by the entity? If Yes, the coverage such system?

Response: Yes. ZEEL has an Employee Health and Safety (EHS) policy, and it aims to provide a safe and accident-free environment for its employees and contractors. The EHS policy is applicable to all ZEEL employees and its subsidiaries. ZEEL's occupational health and safety management system is based on its EHS policy. The processes of periodic assessments to identify safety risk and hazards at workplace, Incident management and reporting, prevention and planning, investigation of safety incidents, communication, training and awareness, etc. are followed extensively at ZEEL.

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

Response: Identifying work-related hazards and assessing risks on a routine and non-routine basis are essential components of ensuring a safe and healthy work environment. Based on our EHS Policy, regular workplace inspections are conducted systematically to examine the physical environment, equipment, and processes to identify potential hazards conditions on a routine and non-routine basis.

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

Response: Our EHS policy provides below steps to report any workplace safety incidents for employees only since, our workforce does not comprise any workers:

- The date and time of the incident.
- The full name of the person(s) affected.
- The name and status of the person completing the entry if different from above (b) point
- The occupation of the person affected.
- The nature of the injury or condition and the body part affected.
- The place where the accident happened.
- A brief but clear description of the circumstances.
- Root-cause analysis. Brainstorming discussion with team.

Appropriate Personal Protective Equipments (PPEs) are provided to protect the employees for work related ill-health and injury. It includes items such as safety helmets, gloves, eye protection, high-visibility clothing, safety shoes and harnesses. Regular training sessions are conducted to ensure employees are aware of the incident reporting process. The periodic health and safety checks and review of the hazard reporting process is carried out to identify areas of improvement. Our aim is to make the workplace safe for all employees and visitors.

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

Response: Yes. The provision of an onsite doctor's service and the well-equipped first aid box with all the essentials has been provided in the offices. In case any outside medical assistance is required for e.g. an ambulance, all requisite support is provided by our respective office admin teams. Providing access to non-occupational medical and healthcare services for employees can greatly contribute to their overall well-being and productivity.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	4.5	0.49
	Workers	NA	NA
Total recordable work-related injuries	Employees	33	4
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

Notes:

- Including the contract workforce.
- FY 2022-23 Employees include 24 ZSL employees.
- LTIFR rate for FY 2022-23 is restated.
- NA – Not applicable

12. Describe the measures taken by the entity to ensure safe and healthy workforce:

Response: Ensuring the health and safety of the workforce is important for ZEEL. The measures commonly taken to achieve this are given as below:

- Compliance with all applicable legal requirements pertaining to Employee Health and Safety (EHS) which is a minimum requirement for the health and safety measures.
- Regularly upgrade our safety practices to maintain compliance with updated regulatory requirements.
- The EHS policy is available on intranet, as part of our commitment to ensure safety of people and assets at workplace. Also, the same is used as part of awareness on safety hazards and risks at workplace for the employees.
- EHS policy is timely reviewed and revised, if required as and when any upgrades in health and safety practices at workplace are implemented.
- Regular safety inspections and risk assessments to be conducted to identify potential hazards and assess risks to employee health and safety. Implement controls to mitigate identified hazards to prevent accidents or injuries.
- Promote and maintain open and constructive dialogue with stakeholders.

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

	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	5	Nil	NA
Health and Safety	0	Nil	NA

NA – Not applicable

14. Assessment of the year

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	54
Working Conditions	

Note: All Health and Safety and working condition audits conducted by third party in ZEEL offices. Some offices audited by third party during initial days of April 2024 which would be considered in next reporting cycle and hence not been considered in FY 24 reporting period.

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 and safety practices and working conditions.
Response: Not applicable

Leadership Indicators
1. Does the entity extend any life insurance or any compensatory package in the event of death of

(a) Employees (Y/N)

Response: Yes

(b) Workers (Y/N)

Response: Not applicable

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

Response: Third-party consultants are engaged in verification of compliances of all the applicable legal requirements. ESIC and PF compliances for employees are deposited by the value chain partners on state government online portal. The acknowledgement copies of such submission are generated after completion of the online process. These documents are used for further assurance and validation by the appointed third-party consultants.

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 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 23-24	FY 22-23	FY 23-24	FY 22-23
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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).
Response: No

5. Details on assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Nil
Working Conditions	Nil

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

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders:
Essential Indicators
1. Describe the processes for identifying key stakeholder groups of the entity:

Response: Our stakeholders encompass investors, clients, employees, suppliers, government/regulators, and the community. Investors who contribute capital hold significant importance as stakeholders. ZEEL is privileged to have established a strong and mutually beneficial relationship with our investors, which is built upon a deep understanding of their expectations and our unwavering commitment to meeting them consistently. Our dedication to client value is an integral part of our philosophy, reflecting our unwavering commitment to our clients. Employees play a vital role in creating value for our clients and organization, hence providing such employees with satisfying career opportunities is ZEEL's priority. Suppliers are essential stakeholders who support the business by providing the necessary goods and services. Our adherence to the law is a fundamental part of our CoC, highlighting the significance of governments and regulators as stakeholders. In line with our commitment to inclusive growth, ZEEL places the community at the core of its sustainable business practices. This is exemplified through initiatives such as women's empowerment, protecting and preserving our cultural heritage, supporting disaster relief and recovery, and driving integrated rural development projects.

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

Stakeholder group	Whether identified as Vulnerable and Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), 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
Customers	No	Email, Newspaper, Advertisement, Community Meetings, and Website	As and when required	Customer Service and Feedback on products/services
Suppliers	No	E-mail, Phone and in person meetings	As and when required	Business requirements
Employees	No	E-mail, Phone and in person meetings	Daily	Company follows an open-door policy
Shareholders and Investors	No	Emails, and Conference calls, in person meetings	As and when required	Business and Statutory requirements
Regulatory Bodies	No	E-mail, Phone, websites, and in person meetings	As and when required	Business and Statutory requirements
Government	No	E-mail, Phone and in person meetings	As and when required	Business and Statutory requirements
Campuses/Institutes	No	E-mail, Phone and in person meetings	As and when required	Business requirements
Community	Yes	E-mail, phone, visits and in person meetings	As and when required	CSR Activities
Implementation Agency	No	E-mail, Phone and in person meetings	As and when required	Business requirements
Content distribution partners	No	E-mail, Phone and in person meetings	As and when required	Business requirements
Creative Talent	No	E-mail, Phone and in person meetings	As and when required	Business requirements

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.

Response: Consultation with stakeholders on E, S and G topics are delegated to the Risk and audit team within the organization, as part of overall risk management framework. This Risk and internal audit team is engaging with stakeholders continuously and communicates to the board on the development of the stakeholder engagement. ZEEL has a presence across multiple geographies and the universe of our material concerns is complex and multi-layered. The Risk and audit team identifies such material concerns and their risks and opportunities to the business. This is presented to the Risk and audit committee for their reviews and preparing business strategies. The material concerns are deeply intertwined with the decisions ZEEL implements and the value it seeks to create through the business. Within the domains of E,

S and G, ZEEL constantly reviews the most important issues and prepares for them through consultations. ZEEL has identified significant material issues through a data-driven and consultative exercise. Material topics were shortlisted and prioritized based on their impact on our stakeholders and our business. On a quarterly basis, every key department shares feedback with the Board on the Material issues.

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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.

Response: Yes. ZEEL has framed its ESG Vision/Strategy on material topics in detailed consultation with its stakeholders. Material topics were further shortlisted and prioritized based on their impact on our stakeholders and business. Our ESG priorities, as part of the Company's ESG Vision/Strategy can be accessed at the link - <https://www.zee.com/responsibilities-landing/>.

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

Response: Not applicable

PRINCIPLE 5 Businesses should respect and promote human rights:

Essential Indicators

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of Employees/Workers covered (B)	% (B/A)	Total (C)	No. of Employees/Workers covered (C)	% (C/A)
Employees						
Permanent	3,065	3,051	99.5	3,461	3,436	99.3
Other than Permanent	NA	NA	NA	NA	NA	NA
Total	3,065	3,051	99.5	3,461	3,436	99.3
Workers						
Permanent	NA	NA	NA	NA	NA	NA
Other than Permanent	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Notes:

- a. FY 2022-23 Total permanent employees include 24 ZSL employees.
b. NA – Not applicable

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

Category	FY 2023-24					FY 2022-23				
	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 and Workers										
Permanent										
Male	2,420	0	0	2,420	100	2,714	0	0	2,714	100
Female	645	0	0	645	100	747	0	0	747	100
Other than Permanent										
Male	874	2	0.2	872	99.8	966	4	0.4	962	99.6
Female	152	0	0	152	100	150	0	0	150	100
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Notes:

- a. FY 2022-23 Total employees include 24 ZSL employees
b. NA – Not applicable

3. Details of remuneration/salary/wages

- a. Median remuneration/wages

	Male		Female	
	Number	Median remuneration/salary/wages of respective category (in ₹)	Number	Median remuneration/salary/wages of respective category (in ₹)
Board of Directors (BoD)	4	3,289,886	1	5,813,004
Key Managerial Personnel**	3	51,601,752	0	NA
Employees other than BoD and KMP	2,417	1,555,875	645	1,656,578
Workers	NA	NA	NA	NA

Notes:

- a. Number of Board members and remuneration is given as on 31.03.2024.
b. Remuneration of MD & CEO has been shown in KMP. KMP includes MD & CEO, CFO, CS.
c. NA – Not applicable

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	19.3	18.9

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):

Response: Yes. The employees can reach out to their immediate reporting managers or business/cluster heads and/or HR for any grievance.

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

Response: The internal mechanism at place to redress grievances related to human rights is:

- The grievances can be reported to the specified email IDs available internally.
- Any grievances related to CoC can also be raised through the internal email IDs.
- Grievances can be addressed to HR Single point of contact (SPOC)/HRBP.

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

	FY 2023-24			FY 2022-23		
	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	0	1	0	All the cases were resolved.
Discrimination at workplace	0	0	0	0	0	0
Forced Labor/Involuntary Labor	0	0	0	0	0	0
Wages	0	0	0	0	0	0
Other human rights related issues	0	0	0	7	0	All the cases were resolved.

Note - FY 2022-23 Total employees include 24 ZSL employees.

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

	FY 2023-24	FY 2022-23
Total complaints reported under Sexual harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	1
Complaints on POSH as a % of female employees/workers	0	0.11
Complaints on POSH upheld	0	0

Note - FY 2022-23 Total employees include 24 ZSL employees.

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

Response: ZEEL strictly prohibits retaliation against a subject who, in good faith, files a complaint.

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

Response: The suppliers who are engaged for services give representation in the contracts to adhere to all applicable laws and also to the CoC of the Company which includes all laws under human rights.

10. Assessment for the year

	Percentage of your plants and offices that were assessed (By entity or statutory authorities or third parties)
Child Labor	100% Central compliance team internally seeks confirmation from all ZEEL offices on "No child labor" policy.
Forced/involuntary labor	100%
Sexual harassment	ZEEL internally monitors compliance with all applicable policies and requirements pertaining to these human rights issues in all our offices across India.
Discrimination at workplace	
Wages	100% Regular compliance check through third party to ensure pay above minimum wages to all employees.
Others – 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.

Response: Nil

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

Response: None

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

Response: No due diligence for human rights conducted in the reporting period.

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

Response: Yes. All ZEEL offices are accessible for differently abled visitors.

4. Details of assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed	
	FY 2023-24	FY 2022-23
Sexual Harassment	All value chain partners commissioning services for content are required to adhere to the applicable laws and CoC which does not tolerate any form of discrimination and harassment, whether sexual, child abuse, physical, verbal, or psychological. ZEEL's Project coordinators are responsible and assure compliance of the laws by such value chain partners commissioning services.	0
Discrimination at workplace		
Child Labor		
Forced Labor/Involuntary Labor		
Wages		
Others-please specify		

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

Response: 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 Gigajoules) and energy intensity, in the following format:

Parameter	FY 2023-24	FY 2022-23
From renewable sources	Nil	Nil
Total Electricity Consumption (A)	-	-
Total Fuel Consumption (B)	-	-
Energy Consumption through other sources (C)	-	-
Total Energy Consumed from renewable sources (A+B+C)	-	-
From non-renewables sources	-	-
Total electricity consumption (D) (GJ)	57,406.15	56,624.84
Total fuel consumption (E) (GJ)	1,960.58	5,157.8
Energy consumption through other sources (F) (GJ)	89,032.21	1,09,160.81
Total energy consumed through non-renewable sources (D+E+F) (GJ)	1,48,398.95	1,70,943.45
Total energy consumed (GJ) A+B+C+D+E+F	1,48,398.95	1,70,943.45
Energy intensity per Rupees of turnover (Total energy consumed/Revenue from operations) (GJ/₹)	0.000001813	0.000002221
Energy intensity per Rupee of turnover adjusted for Purchasing Power Parity (PPP) Total Energy consumed/Revenue from operations adjusted from PPP	0.000041	0.000050
Energy intensity in terms of physical output [(GJ)/Full Time Employee (FTE)]	48.42	49.39

Notes:

- a. 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, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

- b. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by International Monetary Fund for India which is 22.4.
- c. FTE are the Permanent employees reported in Section A. IV. 20. Of this report.

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 (GOI)? (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.

Response: Not applicable

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by sources (in kiloliters)		
1. Surface water	Nil	Nil
2. Ground water	62,504.27	57,283.0
3. Third Party water	61,189.77	105,517.8
4. Seawater/desalinated water	Nil	Nil
5. Other	Nil	5,532.34
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	123,694.041	168,333.15
Total volume of water consumption (in kiloliters)	123,694.041	168,333.15
Water intensity per kiloliters of turnover (Total water consumption/Revenue from operations) KL/₹ Cr	15.1	21.9
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/Revenue from Operations adjusted for PPP)	0.7	1.0
Water intensity in terms of physical output [(KL)/Full Time Employee (FTE)] per annum	40.4	48.6

Notes:

- a. Above water consumption quantities is actual consumption as per monthly invoices raised by third parties.
- b. 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, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- c. b. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by International Monetary Fund for India which is 22.4.
- d. FTE are the Permanent employees reported in Section A. IV. 20. Of this report.

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kiloliters)		
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	-	-

Parameter	FY 2023-24	FY 2022-23
iv) Sent to third parties	-	-
- No Treatment	Wastewater discharged from most of the offices are treated at builder's Sewage Treatment Plant (STP).	-
- With treatment – please specify level of treatment	-	-
v) Other	-	-
- No Treatment	-	-
- With treatment – please specify level of treatment	-	-

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, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

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

Response: Wastewater generated at most of the offices is treated through sewage treatment plants owned and operated by commercial property owners. Treated water is reused as per norms and to the extent practically feasible.

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

Parameter	Unit	FY 2023-24		FY 2022-23	
		Gas Engine Stack	Diesel Generator (DG) set Stack	Gas Engine Stack	DG set Stack
NOx	mg/Nm ³	54	186.8	17.73	34.6
Sox	mg/Nm ³	-	30	20.19	36.3
Particulate Matter (PM)	mg/Nm ³	20	46.3	32.55	45.3
Carbon Monoxide (CO)	mg/Nm ³	13	82.4	13.1	33.3
Non-Methane hydrocarbon (NMHC)	mg/Nm ³	15	28	12.9	42.2
Persistent Organic Pollutant (POP)	-	-	-	-	-
Volatile Organic Compounds (VOC)	-	-	-	-	-
Hazardous Air Pollutants (HAP)	-	-	-	-	-

Notes:

- a. DG stack emissions and Gas engine stack emissions assessed for quality at Noida location by Newcon Consultants and Laboratories which is a government approved laboratory.
- b. DG stack emissions assessed for quality at Mumbai (registered office) location by Spectro SSA Labs P.L. which is a National Accreditation Board for Testing and Calibration Laboratories (NABL) accredited testing laboratory.
- c. FY 2022-23 air emissions (other than GHG emissions) are restated for unit and source of stack.
- d. During the reporting period monitoring of indoor air quality was conducted at all our thirteen-office premises as per American Society of Heating, Refrigerating and Air conditioning Engineers (ASHRAE) & Occupational Safety and Health Association (OSHA) guidelines.
- e. Ambient Air quality and ambient noise level monitoring carried out at Noida office location as per National Ambient Air Quality Standards (NAAQS), 2009, by Newcon Consultants and Laboratories.

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

Parameter	Unit	FY 2023-24	FY 2022-23
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 tons of CO ₂ equivalent (MT CO ₂ e)	5,468.82	7,071.09
a. CO ₂	tCO ₂ e	4,922.07	-
b. CH ₄	tCO ₂ e	12.43	-
c. N ₂ O	tCO ₂ e	2.61	-
d. HFC	tCO ₂ e	531.71	-
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)	MT CO ₂ e	11,464.69	12,347.01
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	tCO ₂ e/₹	0.0000002068	0.0000002523
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)	tCO ₂ e/₹ (PPP)	0.0000000092	0.0000000113
Total Scope 1 and Scope 2 emission intensity in terms of physical output - Full Time Employee (FTE)	(tCO ₂ e)/FTE	5.5	5.6

Notes:

- 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. Independent assurance conducted for total Scope 1 and Scope 2 (MT CO₂e) through external agency BDO India LLP. Emission intensity data assurance conducted by TUV SUD South Asia Pvt. Ltd.
- The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by International Monetary Fund for India which is 22.4.
- FTE are the Permanent employees reported in Section A. IV. 20. Of this report.

8. Does the entity have any project related to reducing Greenhouse gas emissions? If yes, then provide details.

Response: In FY 23 and FY 24 energy saving measures were taken by ZEEL team at its premises, which is replacement of old Uninterrupted Power Supply (UPS) units and Air Handling Unit (AHU) with high energy efficient latest technology systems. In this process, the energy saving measures adopted were heat loss reduction, automation of power factor with power supply corporation authorities and optimization of Air-cooling System (ACS). It is anticipated that a significant reduction in purchased electricity consumption in subsequent years can be observed.

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

Parameter	FY 2023-24	FY 2022-23
Total waste generated (in metric tons)		
Plastic waste (A)	7.7	-
E-waste (B)	6.3	-
Bio-medical Waste (C)	NA	-
Construction and demolition waste (D)	NA	-
Battery waste (E)	10.89	-
Radioactive waste (F)	NA	-
Other, Hazardous waste please specify, if any (G)		
i. Used/Waste oil	0.0024	0.43
Other Non-Hazardous waste generated (H). Please specify if any. (Break-up by composition i.e. by materials relevant to the sector)		
i. Canteen waste/wet waste/Food waste	36.15	31.9
ii. Metal waste	1.4	-
iii. Waste paper	28.3	-
iv. STP Sludge	0.001	0.23
Total waste (A + B + C + D + E + F + G + H)	90.7	32.1

Parameter	FY 2023-24	FY 2022-23
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	0.011	0.004
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	0.000495	0.000178
Waste intensity in terms of physical output MT/Employees (FTE) per annum	0.030	0.009
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)		
Category of waste		
(i) Recycled	54.6	15.6
(ii) Reused	-	-
(iii) Other recovery operations	-	-
Total	54.6	15.6
For Each category of waste generated, total waste disposed by nature of disposal method (in metric tons)		
Category of waste		
(iv) Incineration	-	-
(v) Landfilling	36.2	16.9
(vi) Other disposal operations	-	-
Total	36.2	16.9

Notes:

- Waste quantities derived from annual disposal manifests, certificates issued by recyclers and internal record keeping process.
 - 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, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
 - The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2024 by International Monetary Fund for India which is 22.4.
 - FTE are the Permanent employees reported in Section A. IV. 20. Of this report.
 - NA – Not applicable
- 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.**
Response: Waste management practices are being implemented at all our office premises. The daily generated waste from the premises has been properly segregated for further disposal. Green production guidelines are being implemented at all our production bases, which includes e-waste disposal through external partners. Also, employees are encouraged to avoid the use of paper and single-use plastic or minimize usage in case of absolute necessity.
- 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:**
Response: Our offices are in government approved premises and do not fall in/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.**
Response: None.
- 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:**
Response: Yes. ZEEL is compliant with the applicable environmental laws/regulations/guidelines in India.

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

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

(i) Name of the area –

As per National Compilation on dynamic Ground Water Resources of India, 2023, about 3 water stress zones have been identified where 4 ZEEL offices are located.

List of water stress regions	No. of ZEEL offices
Bangalore City	2
Jaipur Urban	1
Guindy, Chennai	1

(ii) Nature of operation –

- Tech Centers at Bangalore city,
- Studio and admin office at Jaipur Urban,
- ZEE Tamil office at Guindy, Chennai.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by sources (in kiloliters)		
i) Surface water	-	-
ii) Ground water	-	-
iii) Third Party water	22,551.14	-
iv) Seawater/desalinated water	-	-
v) Other	-	-
Total volume of water withdrawal (in kiloliters) (I + ii + iii + iv + v)	22,551.14	-
Total volume of water consumption (in kiloliters)	22,551.14	-
Water intensity per kiloliters of turnover (Total water consumption/Revenue from operations) KL/Rs	0.00000028	-
Water discharge by destination and level of treatment (in kiloliters)		
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	Wastewater discharged from ZEEL offices are treated at builder's Sewage Treatment Plant (STP).	-
v) Other	-	Jaipur office -STP Treated water is recycled in a flushing system.

Parameter	FY 2023-24	FY 2022-23
- No Treatment	-	-
- With treatment – please specify level of treatment	-	STP - 75 KLD, primary, secondary, and tertiary treatment.

*Wastewater treatment at Jaipur office is in builder's STP.

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, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	MT CO ₂ e	41,319.35	27,504.88
Total Scope 3 emissions per rupee of turnover	tCO ₂ e/₹	0.00000050	0.00000036

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. Independent assurance conducted for Scope 3 emissions (MT CO₂e) through external agency BDO India LLP. Emission intensity data assurance conducted by TUV SUD South Asia Pvt. Ltd.

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.
Response: Not applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives:
Response: ZEEL has taken energy saving measures at one of its office locations, which includes replacement of old AHU and UPS units with energy efficient units. These measures have been taken during the last 2 years.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/web link.
Response: Yes, the business continuity and disaster management process in ZEEL supports the strategic objective of the organization, protects business interest, and proactively strengthens the organization's ability to effectively respond to internal and external threats and enable seamless, continued delivery of critical business operations, in the event of any disruption. ZEEL has a Disaster Recovery Playout located in Mumbai to provide emergency Playout of key channels which capture up to 80% of the Ad revenues. These include 18 channels operating on the Asiasat-7 satellite. The action plan which gets activated under Disaster conditions is well documented under the DR Plan of the Broadcast Operations. This covers all scenarios of failure including Satellite failures.

ZEEL has Emergency Preparedness Plans (EPP) for disasters such as earthquake, floods, cyclones etc. The plan outlays the responsibilities of action owners, plan description including precautions to be taken, evacuation procedures and post incident action plan which would need to be followed at locations facing the emergency scenario.

The critical business functions maintain BCP plans that is updated once in twelve months or on a need basis. The framework identifies business impact of loss/interruption or disruption and determines appropriate continuity strategy for the same. The associated potential risks are identified, assessed and appropriate response is devised to handle respective risks.

ZEEL's innovative operating model rolled out in response to the COVID-19 disruption is a fully location agnostic thus enabling employees to work remotely, while retaining the same high rigor in operations, governance and security. The fully distributed nature of this model is better suited to ensure business continuity.

ZEEL's OTT platform, ZEE5 leverages the high availability of systems has been achieved through multiple availability zones. Critical services have been deployed in multiple regions. The system code is stored and backed-up using the industry standard version control system with access provided on need-to-know basis. Databases are backed up both incrementally and through snapshots. Multi-CDN strategy has been deployed for network redundancy. The above plan has resulted in reducing the risk impact and it has been agreed to operate with the current reduced risk profile, instead of a full DR immediately.

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.
Response: None

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
Response: None

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.**
Response: 2
- 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.**

Sr. No.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Broadcast Audience Research Council India (BARC)	National
2.	Indian Broadcasting & Digital Foundation (IBDF)	National

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

Response: None

Leadership Indicators:

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

Sr. 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
			Nil		

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
"Prashanthi Bala Mandir Trust" – The funding was utilized to construct part of a school building and to provide scholarships to 350 girls studying in 6 th – 12 th standard.	Nil	NA	Yes	Yes	https://assets.zee.com/wp-content/uploads/2024/07/29113220/Impact-Assessment-PBT.pdf

NA – Not applicable

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.**

Response: Not applicable

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

Response: Our engagement with communities is through our CSR partners, who share the challenges/difficulties faced by the communities in their respective projects. Grievances if any received are resolved as per our partner's expertise in line with our CSR policy.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/small producers	23	5
Directly from within India	96	97

5. **Job creation in smaller towns – Disclosed 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 2023-24	FY 2022-23
Rural	0	0
Semi-urban	0	0
Urban	10.4	9.2
Metropolitan	89.6	90.8

Note - Locations are 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).**

Details of Negative social impact identified	Corrective action taken
	Not Applicable

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

S. No.	State	Aspirational District	Amount Spent (₹)
1.	Uttar Pradesh	Bahraich, Balarampur and Shravasti	3.23 Cr*

Note: A total of ₹ 7 Cr was allocated, out of which ₹ 5.87 Cr (₹ 0.91 Lakh in FY 2022, ₹ 1.36 Cr in FY 2023 and 3.23 Cr in FY 2024) has been spent, remaining amount shall be disbursed in FY 25.

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

Response: No

- b. **From which marginalized/vulnerable groups do you procure?**

Response: Not applicable

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

Response: Not applicable

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:**

Sr. No.	Intellectual Property based on traditional knowledge	Owned/acquired (yes/No)	Benefit shared (yes/No)	Basis of calculating benefit shared
				Not applicable

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:**

Name of authority	Brief of case	Corrective action taken
		Not applicable

6. **Details of beneficiaries of CSR Projects:**

Sr. No.	CSR project	Number of persons benefited from CSR project	% of beneficiaries from vulnerable and marginalized groups
1.	Livelihood Project – Phase 2	664	90%

Notes:

- a. Indian Administrative Fellowship, End Ultra Poverty, Bal Raksha Bharat Livelihood, RMNCH Phase 2, Villagenama and Jigyasa University are ongoing CSR projects approved by the Board for FY 2023-24 and will be implemented in the coming financial years.

- b. Women, children and people with economically marginalized section are the main vulnerable groups identified.
- c. Beneficiary count arrived based on the progress reports and emails received from partners.

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.

Response: We are committed to meet our viewers expectation, hence a robust mechanism which allows our viewers to get in touch with us either through feedback forms or email ids are provided on our channel pages. There are responses or feedbacks are received from shows, auditions, participation, fan mail, distribution, submission of concepts, and film/music rights. We have systems in place so that we can answer to viewer's responses within 48 hours of receipt of response. This ensures that we stay engaged with our viewers and it helps build trust of viewers. We also have online grievance submission form for our viewers on our website. For any complaint with respect to any content on any television channel of ZEE or ZEE5 viewers can submit grievances online which are handled by our Grievance Redressal officer (GRO) separately.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable
Safe and responsible usage	Not applicable
Recycling and/or safe disposal	Not applicable

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

	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy (Data subject privacy requests)	7	0	NA	4	1	The pending issue on 31 Mar 2023 was resolved on 03 Apr 2023. The details for the period Sep 2022 to Mar 2023.
Advertising	0	NA	NA	0	NA	NA
Cyber-security	0	NA	NA	0	NA	NA
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive Trade Practices	0	NA	NA	0	NA	NA
Unfair Trade Practices	0	NA	NA	0	NA	NA
Other	8,344	0	NA	11,566	0	NA

NA – Not applicable

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

	Number	Reasons for recall
Voluntary recalls		Not applicable
Forced recalls		

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.

Response: Yes. Information Security Policy and Privacy Policy is available on our website. The web-links of this policies are [Information Security Policy](#) and [Privacy Policy](#)

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.

Response: ZEEL has received seven Instances of "Data Subject Requests" from consumers towards exercising their rights in accordance with privacy regulations for the FY2023-24. ZEEL as an organization is cognizant of user's privacy and security concerns and has Implemented robust Privacy Program which is In line with International Privacy regulations. Some of the Initiatives are as follows - A detailed privacy notice is presented to the users prior to collecting their personal data and sufficient controls have been Implemented to safeguard the data. A dedicated team is in place to address Data Subject Rights In accordance with applicable regulation.

7. Provide the following information relating to data breaches:

- (a) Number of instances of data breaches: 0
- (b) Percentage of data breaches involving personally identifiable information of customers: NA
- (c) Impact if any of the data breaches: NA

Leadership Indicators:

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

Response: Details of our product and services can be checked at our website <https://www.zee.com/products-platforms-landing/>.

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

Response: ZEEL operates in media and entertainment industry and its product or services include general entertainment content which reaches its viewers through linear channels or its streaming service ZEE5. While safe and responsible usage does not apply in ZEEL's business context, it has adequate messaging built in its content and services to inform and educate its viewers about the content they consume, as applicable. Some of these examples include:

- A detailed terms of usage for ZEE5 viewers is available at <https://www.zee5.com/termsofuse>
- In the case of movies, a certificate issued by Central Board of Film Certification (CBFC) which indicates the category of audiences allowed to watch movie as per their age is shown at the beginning of the movie. These categories are "U" (unrestricted public exhibition), "A" (restricted to adult audiences), "UA" (unrestricted public exhibition subject to parental guidance for children below the age of twelve) and "S" (restricted to specialized audiences such as doctors or scientists).
- And for the linear content on TV channels appropriate disclaimer notice is displayed for the source of contents if it is based on historical events, true events, fiction, etc. The disclaimers are displayed in local language on regional TV channels for better understanding of the viewers about the content of the show.
- Health warnings such as Anti-tobacco are displayed during the streaming of movies or TV shows as embedded message of the content.

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

Response: ZEEL is not involved in directly providing essential services.

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)

Response: Yes. ZEEL strictly follows guidelines of Ministry of Information and Broadcasting (MIB) for the content it produces or broadcasts, before it's viewed by end users. The disclaimers for shows and certificates issued by CBFC for movies are displayed before streaming the content.



Add value.
Inspire trust.

TÜV SÜD South Asia Pvt. Ltd. ● 373-374, Udyog Vihar ● Phase-II, Sector-20 ● Gurgaon – 122016 ● Tel.: +91 0124

Independent Limited Assurance Statement to Zee Entertainment Enterprises Limited on their Annual Business Responsibility and Sustainability Report for the Financial Year 2023-24

Introduction and Engagement

Zee Entertainment Enterprises Limited (ZEEL) (hereinafter referred to as "ZEEL/the Company") assigned TÜV SÜD South Asia Pvt. Ltd. ("TÜV SÜD") to conduct the independent assurance on the Sustainability performances and parameters disclosed in their Annual Business Responsibility and Sustainability Report ('BRSR' or 'Report') which is part of their annual report as per SEBI circular (SEBI/HO/CFD/CMD-2/P/CIR/2021/562) dated 10th May 2021 for the financial year ended March 31, 2024; comprising the BRSR against the assurance criteria to a limited level of assurance and at materiality of professional judgement of the verifier using AA1000AS v3 Type 2 Assurance. Guidance Note on BRSR format as contained in Annexure-II to above referred SEBI Circular ('SEBI's Guidance Note on BRSR'). The Company's sustainable performance reporting criteria have been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"), Guidance note for BRSR format issued by SEBI, and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

Reporting period: April 01st of 2023 to March 31st of 2024

ZEEL's Responsibility for BRSR

ZEEL is responsible for the preparation of the BRSR and for maintaining effective internal control over the data and information disclosed. The content of the Reports and their presentation are the sole responsibilities of the Management of the Company. The Company Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Reports, so that it is free from material misstatement.

ZEEL is responsible for ensuring that its business operations and activities comply with the applicable statutory and regulatory requirements. The Reports and disclosures have been approved by and remain the responsibility of ZEEL.

TÜV SÜD Responsibility

TÜV SÜD, in performing assurance work on the BRSR in accordance with our engagement with ZEEL, is responsible for carrying out an assurance engagement and to provide independent assurance on the sustainability performance and information of the BRSR indicators.

Our responsibility is to express a limited assurance opinion on the Identified Sustainability Information based on the procedures we have performed and the evidence we have obtained on the annual BRSR Report set out in the subject matter paragraph, as disclosed in the report, as per the requirement of AA1000AS v3 Type 2 Assurance in accordance with the SEBI requirement.

The data is verified on a sample basis, the responsibility for the authenticity of data lies with the reporting organization. Reporting Organization is responsible for archiving the related data for a limited period.

The assurance statement, however, represents TÜV SÜD's independent opinion and is intended to inform all stakeholders, including ZEEL.

Assurance Level & Criteria

- We applied the criteria of 'Limited' Assurance for information and indicators of the BRSR Report with respect to the reporting period from April 1, 2023 to March 31, 2024
- The Assurance engagement was conducted in line with the requirements of the Assurance Standard AA1000AS v3 Type 2 Assurance.

PAN No.: AABCT0716G
TAN No.: MUMT09385F
Gurgaon GSTIN: 06AABCT0716G1ZR
Maharashtra GSTIN: 27AABCT0716G1ZN
CIN No.: U74220MH1999PTC121330

Registered Office:
TÜV SÜD South Asia Pvt. Ltd.
TÜV SÜD House,
Off Saki Vihar Road,
Saki Naka, Andheri (East),
Mumbai – 400072, India.

Corporate Office:
TÜV SÜD South Asia Pvt. Ltd.
Solitaire, 4th Floor,
ITI Road, Aundh,
Pune – 411007, India.

www.tuv-sud.in



Page 2 of 4

- We also referred to the "WRI/WBCSD GHG Protocol (Greenhouse Gas Protocol)" as well as ISO 14064-3:2019 for GHG Emissions.

Scope and boundary of assurance

We have assured the sustainability indicators of BRSR, the Company's Greenhouse gas (GHG) emissions pertaining to the Company's sustainability performance for the period April 1, 2023, to March 31, 2024.

The validation and verification were carried out by a multidisciplinary team including assurance practitioners, engineers, environmental and social experts of TÜV SÜD in the months of July 2024 for 15 locations presence across the India including corporate office. TÜV SÜD has identified and selected 2 sites as samples for verification:

- Zee Kolkata Branch Office, Mediasiti Building 10th floor
- Zee Corporate Office Mumbai, Marathon Futurex office

Assurance Methodology

We conducted a review and verification of data collection, collation and calculation methodologies, and a general review of the logic of inclusion/omission of relevant information/data in the Report. Our review process included:

- Review of the Report that was prepared in accordance with the SEBI's Guidance Note on BRSR.
- Verification of the content as well as context and application of the Report content, and principles, and the quality of information presented in the Report over the reporting period.
- Interacted and Interviewed with the departmental heads and concerned personnel, external stakeholders at selected branch office at Kolkata and corporate teams at Mumbai to understand the process for collecting, collating, and reporting as per requirement of AA1000AS v3 Type 2 Assurance and Guidance Note on BRSR.
- Review of the sustainability initiatives, practices, on ground establishment, implementation, maintenance, and performance described in the Report.
- Assessment of the BRSR reporting mechanism and consistency with the reporting criteria
- Assessment of appropriateness of various assumptions, estimations and thresholds used by ZEEL for data analysis.
- Reviewing & confirming that the calculation criteria have been appropriately applied in line with the procedures outlined in the criteria and review procedures to support the logic of the data & information incorporated.
- Review of data collection and management procedures, and related internal controls.
- Assessment of appropriateness of various assumptions, estimations and thresholds used by ZEEL for data analysis
- Verification of the fact that no material distortion has been done at any stage.
- Confirmation of the fulfilment of the requirement of AA1000AS v3 Type 2 Assurance and Guidance Note on BRSR.

Our Assurance engagement covers the aspects of sustainability performance disclosures demonstrated and presented by the ZEEL in the BRSR (as per Annexure 1 of the SEBI circular (SEBI/HO/CFD/CMD-2/P/CIR/2021/562) report as mentioned below:

- Section A: General Disclosures
- Section B: Management and Process Disclosures
- Section C: Principle Wise Performance Disclosure; Our Subject Matter Experts have verified the Key indicators and leadership indicators which are published in the ZEE BRSR Report

Principles- as per Annexure 1 of the SEBI circular (SEBI/HO/CFD/CMD-2/P/CIR/2021/562) dated 10 th May 2021	Key Indicators	Leadership Indicators
Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.	1,2,4,5,6,8	1,2
Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.	1,2,4	
Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.	1,2,3,4,5,6,7,8,9,10,11,12,13,14	1,2,3,4,5
Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2
Principle 5: Businesses should respect and promote human rights	1,2,3,4,5,6,7,8,9,10,11	1,2,3,4
Principle 6: Businesses should respect and make efforts to protect and restore the environment	1,3,4,5,6,7,8,9,10,12,13	1,2,4,5,6,7



Principles- as per Annexure 1 of the SEBI circular (SEBI/HO/CFD/CMD-2/P/CIR/2021/562) dated 10 th May 2021	Key Indicators	Leadership Indicators
Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1,2	1
Principle 8: Businesses should promote inclusive growth and equitable development.	1,3,4,5	2,3,6
Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.	1,3,5,6,7	1,2,3,4

Inherent Limitations and Exclusions

There are inherent limitations in an assurance engagement, including, for example, the use of judgement and selective testing of data. Accordingly, there are possibilities that material misstatements in the sustainability information of the Reports may remain undetected.

TÜV SÜD have relied on the information, documents, records, data, and explanations provided to us by ZEEL for the purpose of our review.

The Assurance scope excludes the following:

- Our engagement did not include an assessment of the adequacy or the effectiveness of ZEEL's management on Sustainability related issues and not even ZEEL's strategy for sustainability.
- During the assurance process, TÜV SÜD did not visit any external stakeholder's premises, however few external stakeholders were interviewed as a part of the BRSR Report verification engagement.
- Review of the economic performance indicators included in the Report which we have been informed of by the Company, is derived from the Company's audited financial records only.
- The Company's statements describe expression of opinion, belief, inference, aspiration, expectation, aim of future intention.
- Any disclosures beyond those specified in the Scope section above.
- Data and information falling outside the defined reporting period.

Conclusion

Based on the scope of this assurance engagement, the key indicators and leadership indicators, sustainability performance indicators reported in this BRSR, we conclude that this report provides a fair and factual representation of the material topics, related strategies, and meets the overall content and quality requirements.

TÜV SÜD has evaluated the requirement in context of requirements of Assurance Standard AA1000AS v3 Type 2 Assurance and in accordance with the SEBI's Guidance Note on BRSR. Based on the methodology/procedures we have adopted and performed; no deviations have observed that causes us to believe that the information subject to the limited assurance engagement was not prepared in lieu of the requirement. We found that the information and data provided in all the sections and principles are consistent and adequate with regards to the reporting criteria of the BRSR.

Based on the scope of our review, our conclusions are outlined below:

Governance, leadership and supervision: The top management commitment, business model to promote inclusive growth, action and strategies, focus on services, risk management, protection and restoration of environment, and priorities are represented adequately.

Stakeholder Inclusiveness: We have not identified any discrepancies in this aspect. Internal Stakeholder & External Stakeholders identification and engagement is carried out by ZEE on a periodic basis to bring out key stakeholder concerns as material aspects of significant stakeholders.

Materiality: The materiality assessment process has been carried out, based on the requirements of the as per GRI 2021, considering aspects that are internal and external to ZEE's context of the organization. The Report fairly brings out the aspects and topics and its respective boundaries of the diverse operations of ZEE in our view, the Report meets the requirements.

Responsiveness: We believe that the responses to the material aspects are fairly defined and captured in the report, In our view, the Report meets the requirements.

Completeness: The Report has fairly disclosed the General and Specific Standard Disclosures including the Disclosure on Management Approach, monitoring systems and sustainability performance indicators as prescribed in the Standards in accordance with the Core requirement, hence in our view the Report meets the requirements.

Reliability: Most of the data and information was verified by the assurance team at ZEEL's sites as well as corporate office and found appropriate. Some inaccuracies in the data identified during the verification process were found to be attributable to transcription and



interpretation errors and these errors have been corrected. Therefore, in accordance with the AA1000AS for a Type 2, moderate level assurance engagement, TÜV SÜD concludes that the sustainability data, parameters, information and indicators presented in the Report is reliable and acceptable. In our view, the Report meets the requirements.

Impact: We observed and assessed that the ZEEL has well-defined procedures to routinely monitor and measure their sustainability impact, and they have skilled subject matter experts who are driving the sustainability effectively and efficiently. During verification we did not come across any such instances or issues where we found anything which has impact on the ecosystem and well as the neighboring infrastructure. In our view, the Report meets the requirements.

Consistency and comparability: The information in the Report is presented in a consistent and comprehensive method. Thus, the principle of consistency and comparability is satisfactory.

Our Independence, Ethical Requirements and Quality Control

Our team comprising multidisciplinary professional, have complied with independence policies of TÜV SÜD, which address requirements of AA1000AS for a Type 2 moderate level assurance engagement, in the role as independent Verifier. TÜV SÜD states its independence and impartiality and confirms that there is "no conflict of interest" regarding this assurance engagement. In the reporting year, TÜV SÜD did not work with ZEEL on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TÜV SÜD was not involved in the preparation of any content or data included in the Report, except for this assurance statement.

TÜV SÜD maintains complete impartiality towards any individuals interviewed during the assurance engagement. We have complied with the relevant applicable requirements of the International Standard on Quality Control ("ISQC") 1, Quality.

Statement of Independence, Impartiality and Competence

TÜV SÜD South Asia Pvt. Ltd is an independent professional services company that specializes in Health, Safety, Social and Environmental management services including assurance with over 150 years history in providing these services.

No member of the assurance team has a business relationship with ZEEL, its directors or Managers beyond that of verification and assurance of sustainability data and reporting. We have conducted this assurance independently and we believe there to have been no conflict of interest.

TÜV SÜD has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

Attestation,



Dr. Ashish Rawat, Technical Reviewer
Head-Environment, Social & Sustainability Advisory Services
 TÜV SÜD South Asia Pvt. Ltd.
 374, Udyog Vihar Phase II, Sector -20, Gurugram, Haryana-122016, India

Date: September 16th, 2024

