

ZAGGLE/24-25/72

September 3, 2024

To Listing Department National Stock Exchange of India Limited Exchange Plaza, Plot No C/1, G Block Bandra Kurla Complex, Bandra (East), Mumbai -400 051, Maharashtra Company Symbol: ZAGGLE	To The Corporate Relations Department BSE Limited Phiroz Jeejeebhoy Towers, 25 th Floor, Dalal Street, Mumbai -400 001, Maharashtra Company Scrip Code: 543985
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Dear Sir / Madam,

Sub: Business Responsibility and Sustainability Report for FY 2023-24

Pursuant to Regulations 34 (2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2023-24.

We request you to kindly take the same on records.

Thanking you,

Yours faithfully,

For Zaggle Prepaid Ocean Services Limited**Hari Priya****Company Secretary and Compliance Officer****Encl: As above****Zaggle Prepaid Ocean Services Limited****(formerly known as Zaggle Prepaid Ocean Services Private Limited)**

Regd. Office : 15th Floor – Western Block, Vamasiram – Suvarna Durga Tech Park, Nanakramguda Village, Serilingampally Mandal, GHMC Serilingampally Circle, Ranga Reddy District, 500032, Telangana, India
CIN: L65999TG2011PLC074795 | PAN : AAACZ4965E | accounts.hyd@zaggle.in | www.zaggle.in

Business Responsibility and Sustainability Report

Zaggle Ocean Prepaid Services Limited (hereafter referred to as 'the Company') is committed to integrating sustainable practices and responsible governance into its business operations. This Business Responsibility and Sustainability Report (BRSR) highlights the company's efforts to balance economic growth with environmental stewardship and social responsibility. By focusing on creating long-term value for all stakeholders, the Company aims to contribute positively to society while minimizing its environmental footprint.



Principle 1



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

- ⚡ 100% of the Company's employees received periodic training, viz., on business, business conduct and ethics, compliance regulations
- ⚡ No disciplinary action against Company / Directors/ KMPs by any law enforcement agencies for charges of bribery/ corruption

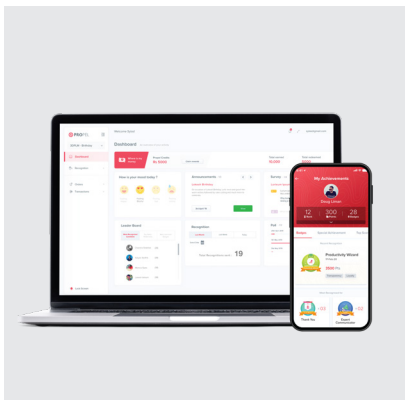


Principle 2



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

- ⚡ Delivering innovative solutions that prioritize sustainability and safety, ensuring our products and services contribute positively to the environment and society.



Principle 3



Businesses should respect and promote the well-being of all employees, including those in their value chains

- ⚡ 100% of the Company's permanent employees are covered under health and accident insurance, and maternity and paternity benefits
- ⚡ 100% return to work rate and 100% retention rate for permanent employees post parental leave
- ⚡ 100% of employees were provided health and safety measures training



Principle 4



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

- ⚡ Consistent and proactive engagement with stakeholders, that allows to articulate the strategy and results.
- ⚡ Encourages effective communication and participation.



Principle – 5



Businesses should respect and promote human rights

- ⚡ 100% of permanent employees and workers are paid more than minimum wages
- ⚡ 100% of offices were assessed for human rights issues



Principle – 6



Businesses should respect and make efforts to protect and restore the environment

- ⚡ Business continuity and on-site emergency plan in place for all its locations.
- ⚡ Implemented robust risk management framework



Principle – 7



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

- ⚡ Associated with Internet and Mobile Association of India (IAMI) to foster dialogue on industry growth drivers, innovation and shaping public policy



Principle – 8



Businesses should promote inclusive growth and equitable development

- ⚡ Positively impacted individuals through CSR initiatives
- ⚡ Committed to reflects the Company's dedication to create meaningful social impact through the CSR activities.



Principle – 9



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

- ⚡ No data breaches found during the reporting period
- ⚡ Multi-channel approach for consumer complaints and feedback
- ⚡ Robust framework addressing cyber security and data privacy risk



BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the listed entity	L65999TG2011PLC074795
2.	Name of the listed entity	Zaggle Prepaid Ocean Services Limited
3.	Year of incorporation	2011
4.	Registered office address	301, III Floor, CSR Estate, Plot No. 8, Sector 1, HUDA Techno Enclave, Madhapur Main Road, Rangareddi, Hyderabad - 500 081, Telangana, India
5.	Corporate address	B1-004, Ground Floor, Boomerang Building, C.T.S. No. 4A, Village Saki Naka, Andheri (East), Taluka Kurla, District Mumbai Suburban, Mumbai - 400 072, Maharashtra, India
6.	E-mail	hariPriya.singh@zaggle.in
7.	Telephone	+91 40 2311 9049
8.	Website	www.zaggle.in
9.	Financial year for which reporting is being done	FY 2023-24
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. National Stock Exchange of (India) Limited
11.	Paid-up capital	₹ 12,24,82,493/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Hari Priya Company Secretary and Compliance Officer Telephone No.: +91 40 2311 9049 E-mail: hariPriya.singh@zaggle.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosure under BRSR is on standalone basis
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. Products/services

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

S. no.	Description of main activity	Description of business activity	% of turnover of the entity
1	Program fee	Program fees refer to the sum of: (i) interchange fees (including residual income) earned on the spend that customers of the Company's corporate customers employees and channel partners make on the cards and excludes amounts collected on behalf of the Company's preferred banking partners; and (ii) any other income which the Company's receives from its preferred banking partners and third-party payment networks such as visa; and (iii) inactivity fees which are earned on the balance amount left on the cards.	41
2	Propel platform revenue/gift cards	Propel platform revenue/gift cards refers to revenue which is received from the Company's customers for issuing reward points (propel points) to customers' employees and channel partners.	54

17. Products/services sold by the entity (accounting for 90% of the entity's turnover)

S. no.	Product/service	NIC code	% of total turnover contributed
1	Services	16019	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	12	12
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	7
International (No. of countries)	NA

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

NA

c. A brief on types of customers

The Company is a leading B2B2C SaaS-FinTech platform that specializes in optimizing spend management for a wide range of clients. The Company's platform caters to diverse sectors, serving enterprise and mid-market businesses. The Company's customer base spans industries such as banking, technology, healthcare, manufacturing, FMCG, infrastructure, automotive, and more. This sector-agnostic approach enables us to support businesses of all types in streamlining their expenses and enhancing financial efficiency.

IV. Employees

20. Details as at the end of financial year

a. Employees and workers (including differently abled)

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	301	207	68.77	94	31.23
2.	Other than permanent (E)	0	0	0.00	0	0.00
3.	Total employees (D + E)	301	207	68.77	94	31.23
Workers						
4.	Permanent (F)	2	2	100.00	0	0.00
5.	Other than permanent (G)	3	2	66.67	1	33.33
6.	Total workers (F + G)	5	4	80	1	20

b. Differently abled employees and workers

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled employees						
1.	Permanent (D)	0	NA	NA	NA	NA
2.	Other than permanent (E)	0	NA	NA	NA	NA
3.	Total differently abled workers (D + E)	0	NA	NA	NA	NA
Differently abled workers						
4.	Permanent (F)	0	NA	NA	NA	NA
5.	Other than permanent (G)	0	NA	NA	NA	NA
6.	Total differently abled workers (F + G)	0	NA	NA	NA	NA

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.7
Key Management Personnel*	4	1	25

* including Directors

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	31.01	27.75	30.0	40.62	43.75	41.50	0.00	0.00	0.00
Permanent workers	40.00	0.00	40.0	0.00	0.00	0.00	0.00	0.00	0.00

V. Holding, subsidiary and associate companies (including joint ventures)
23. (a) Names of holding/subsidiary/associate companies/joint ventures

Sr. no.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A participate in the business responsibility initiatives of the listed entity? (Yes/No)
1	Zaggle Technologies Limited*	Subsidiary	100%	No
2	Span Across IT Solutions Private Limited	Associate	45%	No

*Zaggle Technologies Limited ceased as a subsidiary company with effect from November 21, 2023.

VI. CSR details

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
 ii. Turnover (in ₹): 7,755.98 Million
 iii. Net worth (in ₹): 5,753.82 Million

VII. Transparency and disclosures compliances
25. Complaints/grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct

Stakeholder group from whom complaint was received	Grievance redressal mechanism in place (Yes/No) (If yes, then provide a weblink to the grievance redress policy)	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	Yes. The Company has a Corporate Social Responsibility (CSR) Policy in place and captures the grievances while conducting various CSR activities.	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes. a) For any grievances, the Company can be contacted at the following mail id: haripriya.singh@zaggle.in	Nil	Nil	NA	Nil	Nil	NA
Shareholders	b) SCORES 2.0 The SEBI Complaints Redressal System https://scores.gov.in/scores/Welcome.html c) Stakeholder Relationship Committee The Board of Directors have constituted the Stakeholders' Relationship Committee for redressal of the grievances of the shareholders	1	0	NA	Nil	NA	NA
Employees and workers	Yes https://ir.zaggle.in/governance-policies/	Nil	Nil	NA	Nil	Nil	NA

Stakeholder group from whom complaint was received	Grievance redressal mechanism in place (Yes/No) (If yes, then provide a weblink to the grievance redress policy)	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Customers	Yes care@zaggle.in	19,284	460	NA	12,036	34	NA
Value chain partners	Yes care@zaggle.in	Nil	Nil	NA	Nil	Nil	NA
Other (please specify)		NA					

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, and 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 and Cybersecurity	Risk	With the increasing reliance on digital payment platforms, the risk of data breaches and cyberattacks is significant. Protecting sensitive customer information is critical to maintaining trust and compliance with regulatory standards.	Implementation of advanced cybersecurity measures, continuous monitoring, and regular updates to data protection protocols. Conducting employee training on cybersecurity awareness.	<p>Positive:</p> <p>Strategic investments in cybersecurity is enhancing customer trust, leading to increased customer retention and loyalty, which ultimately drives sustained financial growth and profitability.</p> <p>Negative:</p> <p>Inadequate investments in cybersecurity infrastructure and potential financial risks from data breaches, including fines and loss of reputation.</p>
2	Responsible Innovation	Opportunity	As one of the leaders in the FinTech space, the Company's ability to innovate responsibly can be a key differentiator. Ethical considerations in AI and data usage are increasingly important to stakeholders.	Adoption of a responsible innovation framework, including ethical guidelines for AI and data usage, and regular audits to ensure compliance.	<p>Positive:</p> <p>Costs associated with developing and maintaining ethical standards, with potential revenue growth from products that emphasize responsible innovation.</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)
3	Customer Satisfaction and Trust	Risk and Opportunity	Customer trust and satisfaction are paramount in a competitive market. Negative customer experiences can lead to churn and damage to the brand. By prioritizing exceptional customer service, the Company can cultivate both satisfaction and trust, ultimately driving user adoption of its products.	Continuous improvement of user experience, customer support, and transparent communication with clients. Implementing feedback loops to address issues promptly. Continuous monitoring of customer feedback via internal and external channels.	<p>Positive: Increased customer trust leads to customer stickiness and lower churn rate.</p> <p>Negative: Investment in customer service platforms and potential loss of revenue from dissatisfied customers.</p>
4	Employee Well-Being and Development	Opportunity	A motivated and well-supported workforce is essential for productivity and innovation. High turnover rates can result in increased recruitment and training costs.	Offering comprehensive employee benefits, career development opportunities, and fostering a positive work culture. Regular employee engagement surveys to monitor satisfaction levels.	<p>Positive: Costs associated with employee benefits and training, balanced against savings from reduced turnover and enhanced productivity.</p>
5	Governance and Ethical Business Practices	Risk	Strong governance and ethical practices are foundational to long-term business success and stakeholder trust. Poor governance can lead to regulatory penalties and reputational damage.	Strengthening governance structures, ensuring compliance with all relevant laws and regulations, and promoting a culture of ethics across the organization. The Company is led by strong leadership and capable execution teams.	<p>Positive: In transforming the business and levelling it up.</p> <p>Negative: Costs associated with governance audits and compliance, offset by the avoidance of legal penalties and enhanced investor confidence.</p>
6	Technology and Digitalization	Opportunity	The Company operates in the rapidly evolving FinTech sector, where technological advancements and digitalization present significant growth opportunities. By leveraging emerging technologies such as AI, blockchain, and big data analytics, the Company can enhance its product offerings, improve customer experience, and streamline operations. Staying ahead in digital innovation positions the Company to capitalize on market trends and drive competitive advantage.	Investing in advanced technologies, upskilling the workforce, conducting regular infrastructure audits, and forming strategic partnerships to enhance product offerings, security, and operational efficiency.	<p>Positive: Increased revenue streams from innovative products, improved operational efficiencies leading to cost savings, and enhanced customer retention and acquisition rates.</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)
7	Risk Management and Business Continuity	Risk	The FinTech industry faces risks such as cyber threats and operational disruptions, which can lead to financial losses and reputational damage. Effective risk management and continuity plans are essential as the Company expands its digital presence.	The Company uses comprehensive risk management practices, including ongoing monitoring, strong cybersecurity measures, and regular stress tests to effectively handle and recover from potential disruptions.	Negative: Potential financial losses due to operational disruptions, increased costs for cybersecurity and risk management initiatives, and potential regulatory fines in the event of a breach or failure to comply with industry standards.



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

S. No.	Principle Description	Reference of the Company's Policies
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	<ul style="list-style-type: none"> Policy for determining materiality of an event or information Familiarization programs imparted to independent directors Policy on materiality of and dealing with related party transactions Policy on diversity of the Board of Directors Code of Conduct for Board Members and Senior Management Anti-Bribery and Anti-Corruption Policy
P2	Businesses should provide goods and services in a manner that is sustainable and safe	-
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	<ul style="list-style-type: none"> Vigil Mechanism/Whistle Blower Policy Nomination and Remuneration Policy Prevention of Sexual Harassment Code of Conduct for Board Members and Senior Management
P4	Businesses should respect the interests of and be responsive to all its stakeholders	<ul style="list-style-type: none"> Vigil Mechanism/Whistle Blower Policy Corporate Social Responsibility Policy Nomination and Remuneration Policy
P5	Businesses should respect and promote human rights	<ul style="list-style-type: none"> Vigil Mechanism/Whistle Blower Policy Nomination and Remuneration Policy Prevention of Sexual Harassment
P6	Businesses should respect and make efforts to protect and restore the environment	<ul style="list-style-type: none"> Business Continuity Plan for Disaster Recovery
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	<ul style="list-style-type: none"> Code of Conduct for Board Members and Senior Management Anti-Bribery and Anti-Corruption Policy
P8	Businesses should promote inclusive growth and equitable development	<ul style="list-style-type: none"> Corporate Social Responsibility Policy
P9	Businesses should engage with and provide value to their consumers in a responsible manner	<ul style="list-style-type: none"> Data Security Policy* Information Security Policy* Privacy Policy Employee Personal Data Protection Policy*

* These policies are internal

Sr. no.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No)	Yes*								
	c. Weblink of the policies, if available	Yes								
		The statutory policies are available on the website of the Company i.e https://ir.zaggle.in/governance-policies/ and some internal policies as applicable are available on the internal platform of the Company.								
2	Whether the entity has translated the policy into procedures. (Yes/No)	Yes. The Company's policies on the weblink shared above and/or other policies available the above-mentioned Principles and the								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Company expects its stakeholders to adhere to the same in all their dealings.								
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 27001:2013 PCI DSS v 3.2.1 SOC 1 Type 2 SOC 2 TYPE 2 GDPR								

Sr. no.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>The Company is dedicated to fostering sustainable growth and responsible business practices across all aspects of the Company's operations. While the Company continually strives to enhance its performance in areas such as data security, responsible innovation, employee well-being, and governance, it is committed to monitoring the Company's progress and adapting the Company's strategies as needed. Although the Company has not set specific targets at this time, the Company's focus remains on driving long-term value for the Company's stakeholders through continuous improvement and responsible business conduct.</p> <p>The Company is committed to achieving its goals and targets through diligent planning, strategic decision-making, and continuous improvement. The Company's commitment extends to delivering exceptional products, fostering innovation, ensuring customer satisfaction, and adhering to the highest standards of quality and compliance.</p>								
6	Performance of the entity against the specific commitments, goals and targets alongwith reasons in case the same are not met.	NA								

Governance, leadership and oversight

7	<p>Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)</p> <p>The Company is among a small number of uniquely positioned players with a diversified offering of SaaS fintech solutions and adheres to high standards for Social and Governance Practices. The Company is fully committed to integrating sustainability and responsibility into its business operations. The Company's approach extends beyond financial considerations, encompassing ambitious and measurable goals that benefit all stakeholders including customers, employees, and value chain partner.</p> <p>Through technological innovation and operational excellence, the Company is dedicated to providing secure, accessible, and high-quality financial solutions, reinforcing its commitment to driving progress and delivering lasting impact. For more details refer to the message from Managing Director and Chief Executive Officer under "Guiding our Path Forward".</p>									
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	Mr. Avinash Ramesh Godkhindi Managing Director and Chief Executive Officer (DIN: 05250791)								
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.	No								

10 Details of review of NGRBCs by the Company:

Subject for review	Indicate whether the 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 the above policies and follow-up action	The statutory policies are periodically reviewed by the Board of Directors and its Committees based on the requirements and within the prescribed statutory timelines. Accordingly the adequacy of the policies is reviewed and adequate changes to policies, procedures and internal controls are implemented. The internal policies are reviewed by the departmental heads or by the appropriate authority.																	

Subject for review	Indicate whether the 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																								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with the applicable law and regulations. There have been no instances of non-compliance.																																									
11 Has the entity carried out an independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9	No																																
12 If the answer to question (1) above is 'No' i.e. not all Principles are covered by a policy, reasons to be stated	<table border="1"> <thead> <tr> <th>Questions</th> <th>P1</th><th>P2</th><th>P3</th><th>P4</th><th>P5</th><th>P6</th><th>P7</th><th>P8</th><th>P9</th> </tr> </thead> <tbody> <tr> <td>The entity does not consider the Principles material to its business (Yes/No)</td> <td colspan="9" rowspan="5">NA</td> </tr> <tr> <td>The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)</td> </tr> <tr> <td>The entity does not have the financial or/human and technical resources available for the task (Yes/No)</td> </tr> <tr> <td>It is planned to be done in the next financial year (Yes/No)</td> </tr> <tr> <td>Any other reason (please specify)</td> </tr> </tbody> </table>																		Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9	The entity does not consider the Principles material to its business (Yes/No)	NA									The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	It is planned to be done in the next financial year (Yes/No)	Any other reason (please specify)
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The entity does not consider the Principles material to its business (Yes/No)	NA																																									
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Any other reason (please specify)																																										

* The statutory policies are approved by the Board or Board Committees, as applicable. Other applicable policies are either approved by the Department Head or by the appropriate authority

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as 'Essential' and 'Leadership'. While the essential indicators are expected to be disclosed by every entity mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

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

Segment	Total no of training and awareness programs held	Topics/Principles covered under the training and impact	% age of persons in respective category covered by the awareness program
Board of Directors	3	Most of the familiarization programs are provided to Board of Directors as a part of Board or Committee Meetings	100%
Key Managerial Personnel	3	Prohibition of Insider Trading, Prevention of Sexual Harassment at the Workplace, Product Trainings, Internal Knowledge Sharing Sessions	100%
Employees other than BOD & KMPs	12	The employees of the Company undergo various training programs throughout the year. Many of these programs follow a blended learning approach which involves various trainings undertaken during the year such as Prohibition of Insider Trading, Prevention of Sexual Harassment at the Workplace, Product Trainings, Sales Training, Business Induction, NPS Program, Wellness Sessions, Interviewing Skills, Active Listening, Decision-Making, Constructive Feedback, Tech Training. Other trainings included induction programs for new recruits, among several others.	100%
Workers	1	Safety & Fire Drill	100%

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 (Yes/No)
Penalty/fine			NA		
Settlement			NA		
Compounding fee			NA		

Non-monetary			
NGRBC principle	Name of the regulatory/enforcement agencies/judicial institutions	Brief of the case	Has an appeal been preferred (Yes/No)
Imprisonment		NA	
Punishment			

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

Case details	Name of the regulatory/enforcement agencies/judicial institutions
	NA

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.

Yes.

The Company has a robust and comprehensive the Anti-Bribery and Anti-Corruption Policy in place to ensure ethical business practices and maintain the highest standards of integrity across all its operations.

The scope of the policy broadly covers money laundering and anti-competitive practices. The Company is committed to conduct business in an ethical and honest manner, to implement and enforce the systems that ensure bribery and corruption are prevented. The Company respects all laws relating to anti-bribery and corruption in all the jurisdictions in which it operates.

The policy explicitly prohibits Directors and employees from engaging in any activities that are dishonest or lacking in integrity. This includes, but is not limited to:

- Issuing untrue, false, misleading, or fraudulent statements regarding the Company and its business.
- Stealing proprietary or confidential information.
- Adopting illegal means for increasing profits.
- Indulging in bribery or any corrupt practices, including unfair inducement of government officials.

These guidelines ensure that all business activities are conducted with the highest level of honesty and integrity.

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Directors		
KMPs	NA	NA
Employees		
Workers		

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Number of complaints received in relation to issues of conflict of interest of the Directors	NA	NA
Number of complaints received in relation to issues of conflict of interest of the KMPs	NA	NA

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.

NA

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
No. of days of accounts payable	13	79

9. Openness 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 (Current financial year)	FY 2022-23 (Previous financial year)
Concentration of purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of sales	a. Sales to dealers/distributors as % of total sales	NA	NA
	b. Number of dealers/distributors to whom sales are made	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)	0.19%	NA
	b. Sales (Sales to related parties/Total sales)	NA	NA
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	NA	NA
	d. Investments (Investments in related parties/ Total investments made)	NA	NA

Leadership Indicators

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

Total no. of awareness campaign held	Topics/Principles covered under the training	% age of value chain program partners covered (by value of business done with such partners) under the awareness programmes
NA	NA	NA

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.

Yes, the Company has established processes to avoid and manage conflict of interest involving the Company's Board members. As stated in the Company's Code of Conduct for Board Members and Senior Management, a conflict of interest arises when an individual's interests are perceived to be inconsistent with or in conflict with the business interests of the Company.

To address this, the Company ensures that the Board of Directors avoid any actual or apparent conflict between personal interests and the interests of the Company. It also requires them to disclose any contractual interests, whether direct or indirect, that may provide them, their relatives, or any associated firm with a pecuniary benefit, regardless of the value involved. These disclosures help us maintain transparency and ensure that all business decisions are made in the best interest of the Company's stakeholders.

The policy can be accessed at the weblink: <https://ir.zaggle.in/wp-content/uploads/2023/12/code-of-conduct-for-board-members-and-senior-management.pdf>

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	Current financial year	Details of improvements in environmental and social impacts
R&D	Not Applicable		
Capex			

2.
 - a. Does the entity have procedures in place for sustainable sourcing (Yes/No)
NA
 - b. If yes, what percentage of inputs were sourced sustainably?
NA
3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
NA
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes/No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.
NA

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective/Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?
NA
2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective/Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.
NA
3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).
NA
4. Of the products and packaging reclaimed at end of life of products, amount (in metric tons) reused, recycled, and safely disposed, as per the following format:
NA
5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.
NA

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

Essential Indicators

1. a. Details of measures for the well-being of employees

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	207	207	100.00	207	100.00	0	0.00	207	100	0	0.00
Female	94	94	100.00	94	100.00	94	100.00	0	0.00	0	0.00
Total	301	301	100.00	301	100.00	94	31.23	207	68.8	0	0.00
Other than permanent employees											
Male	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	2	2	100.00	2	100.00	0	0.00	2	100.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	2	2	100.00	2	100.00	0	0.00	2	100.00	0	0.00
Other than permanent workers											
Male	2	2	100.00	2	100.00	0	0.00	2	100.00	0	0.00
Female	1	1	100.00	1	100.00	1	100.00	0	0.00	0	0.00
Total	3	3	100.00	3	100.00	1	33.33	2	66.67	0	0.00

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Cost incurred on well- being measures as a % of total revenue of the company	0.09	0.10

2. Details of retirement benefits, for current FY and previous financial year

Benefits	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N. A	100%	100%	N. A
ESI	0.02%	100%	Y	5%	100%	Y
Others – please specify	100%	100%	Y	100%	100%	Y

3. Accessibility of workplaces

Are the premises/offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, the premises/offices of the Company, including the registered and other offices have elevators to enable easy movement.

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.

Yes, the Company is committed to upholding an equal opportunity policy in accordance with the Rights of Persons with Disabilities Act, 2016. The Company's Code of Conduct ensures that Directors and employees do not discriminate based on color, race, religion, caste, creed, sex, or disability. The Company is dedicated to providing a fair and non-discriminatory work environment where all individuals, regardless of their differences, have equal access to opportunities.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	NA	NA
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

	Yes/No (If yes, then give details of the mechanism in brief)
Permanent workers	Yes, the Company has Vigil mechanism/Whistle Blower Policy applicable to employees to report concerns on actual or suspected violations of the policy or any applicable laws and regulations. The Policy aims to conduct the affairs of the Company in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, and ethical behavior. A mechanism has been established for employees and other stakeholders, inter alia, to report their concerns about unethical behavior, actual or suspected fraud or violation. It also provides for adequate safeguards against the victimization of employees who avail the mechanism and allows direct access to the Chairman of the Audit Committee.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

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

Category	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category who are part of association(s) or Union (B)	% (B / A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category who are part of association(s) or Union (D)	% (D / C)
Total permanent employees	301			NA		
Male	207					
Female	94					
Total permanent workers	2					
Male	2					
Female	0					

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current financial year)					FY 2022-23 (Previous financial year)				
	Total (A)	On health and safety measures		On skill upgradation		Total (D)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	207	207	100.00	58	28.02	183	183	100.00	0	0.00
Female	94	94	100.00	0	0.00	79	79	100.00	0	0.00
Total	301	301	100.00	58	19.27	262	262	100.00	0	0.00
Workers										
Male	4	4	100.00	0	0.00	3	3	100.00	0	0.00
Female	1	1	100.00	0	0.00	0	0	100.00	0	0.00
Total	5	5	100.00	0	0.00	3	3	100.00	0	0.00

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

Category	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	207	148	71.50	183	108	59.02
Female	94	73	77.66	79	53	67.09
Total	301	221	73.42	262	161	61.45
Workers						
Male	5	NA	NA	3	NA	NA
Female	1	NA	NA	0	NA	NA
Total	6	NA	NA	3	NA	NA

10. Health and safety management system:

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

Yes, the Company has implemented an occupational health and safety management system that focuses on ensuring a safe and healthy work environment through ergonomic assessments, mental health support, and emergency response procedures.

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

The Company identifies work-related hazards through regular risk assessments, employee feedback, and monitoring of workplace conditions. For non-routine scenarios, the Company conducts specific risk evaluations for new projects or changes in work practices.

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

Yes, the Company has established processes for employees to report any work-related hazards. Employees are encouraged to report risks through the Company's internal channels, and the Company ensures prompt action to mitigate identified hazards.

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

Yes. Employees have access to non-occupational medical and healthcare services.

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

Safety incident/number	Category	FY 2023-24	FY 2022-23
		(Current financial year)	(Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High-consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

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

To ensure a safe and healthy workplace, the entity implements several measures:

- Conduct regular ergonomic evaluations to ensure workstations are designed to minimize physical strain and discomfort.
- Provide access to mental health resources, including counseling services and stress management programs, to support employee well-being.
- Ensure comprehensive health and safety policies are in place, covering emergency response procedures, first-aid training, and regular safety drills.
- Guarantee offices are maintained to high cleanliness standards, with regular sanitization and safety inspections to prevent hazards.

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

	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	0	0	NA	0	0	NA
Health & safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks/concerns arising from assessments of health & safety practices and working conditions.

NA

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

(A) Employees - NA

(B) Workers - Yes

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

NA

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 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Employees	NA			
Workers				

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)
NA

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	NA
Working conditions	NA

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.
NA

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

It is critical to engage and collaborate with stakeholders while formulating a business strategy. The Company believes in fostering meaningful and transparent relationships by actively engaging with its stakeholders. The Company aims to establish long-term partnerships based on trust and a shared willingness to collaborate. The Company defines stakeholders as individuals, groups, or organizations that have a material influence on, or are materially influenced by, its activities. The Company regularly engages with the stakeholders through various channels to ensure effective communication. The Company proactively shares relevant information through multiple means such as meetings, annual reports, CSR reports, press releases, and more. The Company strives to make this communication process a two-way street, encouraging feedback and dialogue. The Company values the input from its stakeholders as it helps identify areas for improvement and enhance its operations. The Company welcomes feedback from its stakeholders and believes it is crucial in shaping its growth. By actively listening to their concerns and suggestions, the Company can continuously learn and evolve. The following table mentions different modes through which the Company engages with its stakeholders and the concerns it discusses with them.

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

Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually/ half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Customers	No	E-mail, SMS, Website, Customer Support Helplines, Social Media, Mobile App Notifications	Ongoing/ As needed	<p>Purpose To provide product updates, resolve queries, gather feedback, and enhance the customer experience.</p> <p>Scope Engagement focuses on customer satisfaction, product usability, security concerns, and the introduction of new features. Customers may raise concerns related to service quality, data security, and ease of use.</p> <p>Uncover, deep dive into existing pain points of clients. Consult and create tailored solutions to redress these challenges by demonstrating how the Company’s product delivers quantifiable value and drives impact for them.</p>
Employees	No	E-mail, Internal Newsletters, Town Hall Meetings, Notice Boards, Social Media, HR Portals	Ongoing/ As needed	<p>Purpose To communicate company updates, discuss career development, address grievances, and ensure alignment with the Company’s values.</p> <p>Scope Engagement focuses on employee well-being, professional growth, feedback on the work environment, and issues like work-life balance, career advancement, and inclusivity.</p>



Stakeholder group	Whether identified as vulnerable & marginalized group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (annually/ half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement, including key topics and concerns raised during such engagement
Shareholders and Investors	No	Website, Quarterly Results and Annual Reports, Press Release and Intimation to Stock Exchanges, Investor Meetings/conference	Quarterly result/ Conference call – Quarterly annual report – Annually press release/ Investor meetings – Need-based	<p>Purpose</p> <p>To provide financial updates, discuss strategic direction, and address investor queries.</p> <p>Scope</p> <p>Engagement focuses on financial performance, business strategy, risk management, and corporate governance. Key concerns may include ROI, growth prospects, and market positioning.</p>
Regulatory Bodies	No	Official Correspondence (Letters, E-mails), Regulatory Filings, Compliance Reports, Meetings, Website Disclosures	As required by regulatory timelines, with ongoing compliance reporting	<p>Purpose</p> <p>To ensure compliance with legal and regulatory requirements, provide updates on regulatory developments, and respond to enquiries.</p> <p>Scope</p> <p>Engagement focuses on legal compliance, data protection, anti-money laundering (AML), and corporate governance. Concerns may include adherence to financial regulations, data privacy laws, and the implementation of regulatory changes.</p>
Business Partners	No	E-mails, Meetings, Contracts/Agreements, Conference Calls, Workshops, Website, Supplier Portals	Ongoing/As needed	<p>Purpose</p> <p>To maintain strong business relationships, discuss collaboration opportunities, and ensure smooth operations.</p> <p>Scope</p> <p>Engagement focuses on contract terms, supply chain efficiency, quality standards, and innovation partnerships. Key topics include delivery timelines, compliance with standards, and mutual business growth.</p>
Community and Society	Yes	Through the NGOs and partners conducting CSR activities	On need basis	<p>Purpose</p> <p>To contribute to community development, assess the impact of CSR initiatives, and address local concerns.</p> <p>Scope</p> <p>Engagement focuses on education, healthcare, livelihood promotion, and environmental sustainability. Concerns raised often include the need for continued support in areas such as education, infrastructure, and employment opportunities.</p>



Leadership Indicators

- a. **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.**

The Company maintains consistent and proactive engagement with the Company's major stakeholders, that allows the Company to articulate the strategy and results. To align expectations, the Company encourages effective communication and participation.

- b. **Whether stakeholder consultation is used to support identifying and managing environmental and social topics (Yes/No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

No such instances

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

NA

PRINCIPLE 5: Businesses should provide goods and services in a manner that is sustainable and safe**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 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total (A)	No. of employees/workers covered (B)	% (B/A)	Total (C)	No. of employees/workers covered (D)	% (D/C)
Employees						
Permanent	301	301	100.00	262	262	100.00
Other than permanent	0	0	0.00	0	0	0.00
Total employees	301	301	100.00	262	262	100.00
Workers						
Permanent	2	2	100.00	3	3	100.00
Other than permanent	3	3	100.00	0	0	0.00
Total workers	5	0	100.00	3	3	100.00

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

Category	FY 2023-24 (Current financial year)				FY 2022-23 (Previous financial year)					
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	301	0	0.00	301	100.00	262	0	0.00	262	100.00
Male	207	0	0.00	207	100.00	183	0	0.00	183	100.00
Female	94	0	0.00	94	100.00	79	0	0.00	79	100.00
Other than permanent	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Male	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Workers										
Permanent	2	0	0.00	2	100.00	3	0	0.00	3	100.00
Male	2	0	0.00	2	100.00	3	0	0.00	3	100.00
Female	0	0	0.00	0	0.00	0	0	0.00	0	0.00
Other than permanent	3	3	100.00	0	0.00	0	0	0.00	0	0.00
Male	2	2	100.00	0	0.00	0	0	0.00	0	0.00
Female	1	1	100.00	0	0.00	0	0	0.00	0	0.00

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

- a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (in ₹)	Number	Median remuneration/salary/wages of the respective category (in ₹)
Board of Directors (BoD)	2	86,00,050	0	0
Key Managerial Personnel*	1	91,92,792	1	51,37,228
Employees other than BoD and KMP	204	9,18,384	93	7,55,970
Workers	2	2,68,833	0	-
Contractual workers	2	3,42,696	1	1,71,348

*Exclude Board of Directors

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Gross wages paid to females as % of total wages	31%	NA

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

Yes, the Company's Human Resources department is responsible for addressing any human rights impacts or issues caused or contributed to by the business.

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

The Company has established comprehensive internal mechanisms to address grievances related to human rights issues. Employees can report concerns through multiple channels, including a dedicated grievance portal, HR department, or anonymous reporting systems. Each complaint is thoroughly investigated by the Company's HR team, ensuring confidentiality and fairness throughout the process. The Company follows a structured procedure for resolving issues, which includes timely response, dialogue with affected parties, and corrective actions where necessary. Regular training and awareness programs are also conducted to reinforce the Company's commitment to upholding human rights and preventing violations.

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

Category	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual harassment	0	NA	NA	0	NA	NA
Discrimination at workplace	0	NA	NA	0	NA	NA
Child labor	0	NA	NA	0	NA	NA
Forced labor/involuntary labor	0	NA	NA	0	NA	NA
Wages	0	NA	NA	0	NA	NA
Other human rights related issues	0	NA	NA	0	NA	NA

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Total complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/workers	0	0
Complaints on POSH upheld	0	0

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

The Company is committed to maintaining the highest standards of ethics, transparency, and accountability in its operations. The Whistle Blower Policy provides a secure and confidential platform for employees, directors, and stakeholders to report any unethical behavior, suspected fraud, or violations of the Company's Code of Conduct. The policy ensures that all disclosures are treated seriously, with adequate safeguards against victimization.

The policy can be accessed at: <https://ir.zaggle.in/wp-content/uploads/2023/12/Whistle-Blower-Policy.pdf>

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

Yes

10. Assessments for the year:

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

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.

NA

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

NA

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

NA

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

Yes, the premises/offices of the Company, including the registered and other offices have elevators to enable easy movement.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	NA
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.

NA

Principle 6: Businesses should respect and make efforts to protect and restore the environment.
Essential Indicators

1. Details of total energy consumption (in joules or multiples) and energy intensity in the following format:

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
From renewable sources		
Total electricity consumption (A)	0	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	0	0
From non-renewable sources		
Total electricity consumption (D)	437.09	822.45
Total fuel consumption (E)	0	0
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	437.09	822.45
Total energy consumed (A+B+C+D+E+F)	437.09	822.45
Energy intensity per rupee of turnover (Total energy consumption in GJ/Revenue from operations in ₹ million)	0.06	0.15
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in GJ/ Revenue from operations in ₹ million adjusted for PPP)	0.02	0.03
Energy intensity in terms of physical output (Total energy consumed in GJ/ Employee)	1.42	3.10
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

NA

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

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	70.15	66.65
(iv) Seawater/desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	70.15	66.65
Total volume of water consumption (in kiloliters)	70.15	66.65
Water intensity per rupee of turnover (Water consumed in KL/Revenue from operations in ₹ million)	0.01	0.01
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption in KL/Revenue from operations in ₹ million adjusted for PPP)	0.002	0.003

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Water intensity in terms of physical output (Total water consumption in KL/Employee)	0.23	0.25
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? (Y/N) If yes, the name of the external agency.: No		

4. Provide the following details related to water discharged:

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
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	NA	NA
With treatment – please specify level of treatment		
(iv) Sent to third parties		
No treatment		
With treatment – please specify level of treatment		
(v) Others		
No treatment		
With treatment – please specify level of treatment		
Total water discharged		

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

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

NA

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

Parameter	Please specify unit	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)		NA	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

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

Parameter	Unit	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	0	0
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)	tCO ₂ e	99.56	187.34
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/ ₹ in million	0.01	0.03
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/ ₹ in million adjusted for PPP	0.003	0.009
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/ employee	0.33	0.71
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	NA	NA

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

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

NA

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

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Total waste generated (in metric tons)		
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other hazardous waste. Please specify, if any. (G)		
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	NA	NA
Total (A+B + C + D + E + F + G + H)		
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Category of waste		
(i) Recycled	NA	NA
(ii) Re-used		
(iii) Other recovery operations		
Total		

For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Category of waste		
(i) Incineration	NA	NA
(ii) Landfilling		
(iii) Other disposal operations		
Total		

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

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 waste.

NA

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals/clearances are required, please specify details in the following format:

NA

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

NA

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:

NA

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: NA

(ii) Nature of operations: NA

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

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

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

NA

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

- 3. With respect to the ecologically sensitive areas reported at Question 10 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.**

NA

- 4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions/effluent discharge/waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

NA

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

Yes, the Company has a business continuity and on-site emergency plan for all its locations. This business continuity plan enables the Company to adapt to situations arising from any natural calamity or an unprecedented event which may disrupt the business operations. Further, the Company has implemented a robust risk management framework. This framework is designed to identify, assess, and mitigate various risks that could potentially impact the Company's operations, reputation, or stakeholders. By proactively identifying potential vulnerabilities, the Company takes appropriate measures to minimize the likelihood and impact of detrimental events. The risk management framework encompasses a systematic approach to risk identification, analysis, evaluation, and mitigation. It involves the active involvement of key stakeholders, the implementation of preventive measures, and the establishment of contingency plans to address potential risks effectively.

- 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.**

NA

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

NA

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.

The Company is a member of one trade and industry chamber/association.

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).

S. no.	Name of the trade and industry chambers/associations	Reach of trade and industry chambers/associations (State/National)
1.	Internet and Mobile Association of India (IAMA)	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

Name of authority	Brief of the case	Corrective action taken
	NA	

Leadership Indicators

1. Details of public policy positions advocated by the entity

S. no.	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually/ Half yearly/ Quarterly/Others – please specify)	Weblink, if available

There were no incidents of corrective action taken or underway on concerns related to anti-competitive conduct by the Company in FY 2023-24

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 the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
NA					

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

Name of the project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
NA					

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

The Company has a CSR Policy in place and captures the grievances while conducting various CSR activities.

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Directly sourced from MSMEs/small producers	NA	NA
Sourced directly from within India	NA	NA

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

Location	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Rural	NA	NA
Semi-urban	NA	NA
Urban	NA	NA
Metropolitan	100%	100%

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
NA	

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 (in ₹)
NA			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? (Yes/No) : No
 (b) From which marginalized/vulnerable groups do you procure? : NA
 (c) What percentage of total procurement (by value) does it constitute? : NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge

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

5. Details of corrective actions taken or underway based on any adverse order in intellectual property related disputes wherein traditional knowledge is used.

Name of authority	Brief of the case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects

In FY 2023-24, the Company spent ₹ 59,56,768 in CSR initiatives focusing on education and rural development. The Company partnered with the Raginiben Bipin Chandra Sevakarya Trust in Ahmedabad and the Anvi Medical & Educational Foundation in Mumbai. The Company's contributions included ₹ 24,56,768 for educational and vocational training projects in Ahmedabad and ₹ 35,00,000 for similar initiatives in Mumbai. These funds supported the construction of schools and vocational training programs, empowering individuals in rural and suburban areas to achieve self-sufficiency. The Company's commitment to these projects reflects its dedication to creating meaningful social impact and aligns with Schedule VII of the Companies Act, 2013.

However, due to ongoing discussions with NGOs for new projects there was an unspent amount of ₹ 8,00,000 which was not allocated towards CSR activities. The Company has transferred the unspent amount towards Prime Minister's National Relief Fund (PMNRF) within the time limits specified in the Act and the Rules made thereunder.

The Company is commitment to these projects reflects the Company's dedication to creating meaningful social impact and aligns with Schedule VII of the Companies Act, 2013.

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.

The Company uses a multi-channel approach for consumer complaints and feedback, including a Call Centre, E-mail Centre, and WhatsApp channel. These platforms ensure efficient receipt and resolution of issues, with each feedback being tracked and analyzed to enhance service quality and customer satisfaction.

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

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

3. Number of consumer complaints in respect of the following

	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	Nil	NA	NA	Nil	NA	NA
Advertising	Nil	NA	NA	Nil	NA	NA
Cyber-security	Nil	NA	NA	Nil	NA	NA
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive trade practices	Nil	NA	NA	Nil	NA	NA
Unfair trade practices	Nil	NA	NA	Nil	NA	NA
Other	NA	NA	NA	NA	NA	NA

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

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

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

Yes. The Company has a robust framework addressing cybersecurity and data privacy risks. The Company's policy outlines its commitment to protecting user data, including measures for data collection, storage, and security. The Company uses encryption, secure servers, and other practices to safeguard information.

The policy can be accessed at: <https://www.zaggle.in/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 the safety of products/services.

No occurrence of such issues

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches along with impact - Nil
- b. Percentage of data breaches involving personally identifiable information of 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 weblink, if available).**

Information about the Company's products and services can be accessed through its official website at: www.zaggle.in.

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

To inform and educate consumers about safe and responsible usage of its services, the Company provides detailed terms and conditions upon registration. The Company utilizes SMS alerts to communicate important information and updates. Additionally, the Company sends relevant offers and updates via SMS, email, and phone calls based on usage history. Consumers can opt out of such communications if desired. For any information, customers can refer to the contents provided on the weblink at: <https://www.zaggle.in/terms-and-conditions>

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

The Company does not provide any essential services and thus, this is not applicable to us.

- 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)**

NA

