



Extraordinary Together

November 24, 2023

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 2022-23

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, please find enclosed the Business Responsibility and Sustainability Report (“BRSR”) for the financial year 2022-23 which forms an integral part of the Annual Report for the financial year 2022-23. Further, an Independent Assurance statement has been provided by TÜV SÜD South Asia Pvt. Ltd. on essential and leadership indicators reported in BRSR. 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

Annexure 'II' to Corporate Governance Report

Certificate on Corporate Governance

To,
The Members,
Zee Entertainment Enterprises Limited
Mumbai

We have examined the compliance of Corporate Governance by **Zee Entertainment Enterprises Limited ("the Company")** for the financial year ending on 31st March 2023, as stipulated in Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations, 2015").

The compliance of conditions of Corporate Governance is the responsibility of the Management of the Company. Our examination was limited to review of the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Regulations, 2015.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted its affairs.

For Vinod Kothari & Company

Practicing Company Secretaries
Unique Code: P1996WB042300

Vinita Nair

Senior Partner
Membership No.: F10559
CP No.: 11902

UDIN: F010559E001529692
Peer Review Certificate No.: 4123/2023

Place: Mumbai
Date: 30th October 2023

Business Responsibility and Sustainability Report (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the 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 – 400 013
5.	Corporate address	18 th Floor, A Wing, Marathon Futurex, N. M. Joshi Marg, Lower Parel, Mumbai – 400 013
6.	E-mail	shareservice@zee.com
7.	Telephone	022 – 7106 1234
8.	Website	www.zee.com
9.	Financial year reported	1 st April 2022 – 31 st March 2023
10.	Name of the Stock Exchange(s) where shares are listed	In India we are listed in <ul style="list-style-type: none"> • BSE Limited and • National Stock Exchange of India Limited (NSE).
11.	Paid-up capital	₹ 96.06 crore
12.	Name and contact details (telephone, e-mail address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Mahesh Pratap Singh Head – Investors Relations & ESG Tel: +91 22 7106 1234 E-mail: 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 statements, taken together).	The disclosures given in this report are made on a standalone basis. Unless otherwise specified.

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	Percentage of Turnover of the entity
1.	Content and Broadcasting	The Company mainly provides Content and Broadcasting Services. It is engaged in the business of broadcasting of various Hindi and other language content, general entertainment, music, movies, and niche Television (TV) channels.	>90%

15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	Percentage of total Turnover contributed
1.	Content and Broadcasting	602	>90%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	0	15	15
International*	0	7	7

*Includes data on consolidated basis.

17. Markets served by the entity:
a) Number of locations

Locations	Number
National (No. of States)	28
International (No. of countries)*	190+

*Includes data on consolidated basis.

For more details refer - <https://www.zee.com/products-platforms-landing/>.

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

Response: The contribution of exports of the total turnover of the entity is 7%.

c) A brief on types of customers:

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

IV. Employees
18. 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)	3,461	2,714	78.4%	747	21.6%
2	Other than Permanent (E)	1,116	966	86.6%	150	13.4%
3	Total employees (D + E)	4,577	3,680	80.4%	897	19.6%
WORKERS						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
6	Total workers (F + G)	NA	NA	NA	NA	NA

Permanent Employees are the employees on direct payroll and other than permanent employees are the employees of third-party agencies working at ZEE's premises. Permanent employees include 24 employees of Zee Studios Limited (ZSL).

* NA - Not applicable

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)	4	3	75%	1	25%
2	Other than Permanent (E)	0	0	NA	0	NA
3	Total employees (D + E)	4	3	75%	1	25%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
6	Total workers (F + G)	NA	NA	NA	NA	NA

19. Participation/ inclusion/ representation of women:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	7*	1	14.3%
Key Management Personnel	3	0	0%

* Total number of Board members as of 31.03.2023.

20. Turnover rate for permanent employees and workers:

	FY 2022-23 (Turnover rate in current FY)			FY 2021-22 (Turnover rate in previous FY)			FY 2020-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	15.0%	24.7%	17.1%	16.6%	27.7%	19.1%	10.2%	14.7%	11.2%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

V. Holding, Subsidiary and Associate Companies (including joint ventures)
21. (a) Names of holding/ subsidiary/ associate companies/ joint ventures:

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

Please refer to Annexure 'A' to Directors' Report of the Annual report

VI. CSR Details

We have engaged selected Non-Governmental Organisations (NGOs) to initiate projects in line with our Corporate Social Responsibility (CSR) policy. Projects completed and ongoing under our CSR arm are about women empowerment, protection and preservation of our arts, crafts, culture, national heritage & monuments, disaster relief & recovery, integrated rural development, etc. ZEE remains committed to continue its work for good cause of society and environment.

For more detail: <https://www.zee.com/about-us/responsibilities-social/>

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

(ii) Turnover (in crore ₹): 7,695.11

(iii) Net worth (in crore ₹): 9,711.3

VII. Transparency and Disclosures Compliances
23. 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 2022-23			FY 2021-22		
		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.gov.in/scores/Welcome.html	0	0	—	0	0	—
Shareholders	Yes. Shareholders can register their complaints at SEBI's https://scores.gov.in/scores/Welcome.html	21	0	—	13	0	—
Employees and workers	Yes. Employees can register their complaints/grievance through internal portal.	8	0	All cases were closed with appropriate action	5	0	All cases were closed with appropriate action

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide weblink for grievance redress policy)	FY 2022-23			FY 2021-22		
		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
Customers*	Yes. Customers can register their complaints on https://www.zee.com/content-grievance-submission-form/	0	0	—	0	0	—
Value Chain Partners	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.

24. 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.

Response: A session on materiality assessment was conducted with representations and stakeholders across our business unit to identify material topics under ESG framework. The attendees identified 19 material topics with utmost importance to our operations, employees and environment. This material topics were further plotted on a matrix based on its impact on overall business as inward and outward impact. This analysis resulted in further identifying 4 most critical material topics with high inward and outward impact. In below table risk and opportunity of selected material topics including the 4 most critical topics have been addressed:

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	<p>Risk:</p> <ul style="list-style-type: none"> With the nature of our business being data driven, we could be subject to potential data breaches and loss, which could hamper our reputation and lead to decline in viewership and increase financial loss. Non-compliance to regulatory protocols could lead to fines being imposed on us. Lack of intellectual property protection could lead to cybersecurity risks. <p>Opportunity:</p> <ul style="list-style-type: none"> Identification of hotspots for potential data breach could help mitigate its occurrence and ensure safety. Having strong commitment to data privacy can lead to competitive advantage and build partnerships with sponsors and advertisers who align with similar principles. 	<p>Data Privacy:</p> <ul style="list-style-type: none"> Implemented Privacy Information Management System based on ISO 27001, General Data Protection Regulation (GDPR) and other relevant privacy regulations. Defined a robust Privacy Incident Management workflow to report for data breach in time. Created Record of Processing Activities (ROPA) and conducted Privacy Impact Assessment (PIA) for relevant businesses/functions. Incorporated Data Privacy Policies. Continuous monitoring and analysis of changes to regulatory & legal landscape for enhancing data privacy framework. <p>Cyber Security:</p> <ul style="list-style-type: none"> Multi-layered Cyber Security Governance Structure and process with oversight by the Steering Committee and equipped Cyber Security Team led by full-time Chief Information Security Officer (CISO). Implementation of Cloud Security Controls along with Advanced End Point Security Solution. Enhanced Access Management Processes and defined KPIs for measurement of Cyber security control effectiveness. Conduct regular awareness Programs and trainings. 	<p>Positive: Reduced financial risks due to strong cybersecurity infrastructure, increased competitive advantage due to monetisation of data, improved customer trust.</p> <p>Negative: 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 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>	ZEE believes in conducting all its business affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, ethical behaviour and prudent commercial practices. We have in place compliance policy and code of conduct which is to be always adhered by every employee.	<p>Positive implications:</p> <p>Business ethics is a bedrock of good governance ultimately re-instills the confidence of stakeholders in the Company.</p> <p>Negative implications:</p> <p>Any misconduct in company's commercial operations can pose significant financial loss to the organisation.</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 for us 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 organisation that cater to their individual needs, wants and motivators, while meeting the larger organisation goals.</p>	<p>The Organisation's risk mitigation strategy for Talent Development and Retention includes:</p> <p>Build 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 pro-active steps to retain talent. Comprehensive R&R programme that allows for timely identification and engagement of hi-po 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	Impacts on the overall productivity and well-being of employee.	<p>The organisation 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 programmes on mental Wellness Ensuring all infrastructure facilities are compliant with the appropriate safety norms. A leave policy that is designed around enabling employees to rejuvenate themselves. Policies garnered towards ensuring a safe work environment for employees. On premise doctor. 	<p>Positive implication:</p> <p>Less ill health and injury incidents.</p> <p>Negative Implications:</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, and political diversity represented in media content.</p> <p>Risk: Due to our nature of business being competitive, there could be a potential change in customer preferences when consuming content. This could lead to possible decline in the viewership.</p> <p>Opportunity: Understanding customer preferences can lead to attraction and retention of a signification amount of audience, thereby enabling higher viewership. 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 our culture and the life stages of our viewers, leading to more relevant content design for TV 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 Optimisation. Analytics driven planning for content delivery to increase market share. Continued investment in ZEE5 to leverage the digital opportunity and consumers migrating to OTT. Impact launches in Hindi and foray into regional market to expand the subscriber base. 	<p>Positive implication: constantly staying connected to viewers and customers expectation.</p> <p>Negative implication: content perception and performance.</p>
6	Green House Gas (GHG) Emission and Climate impact	Opportunity	<p>Climate change has become a concern and organisations are taking steps to address the same. Due to emerging climate change concerns investors are ensuring the organisations they party to, are tracking and reporting their GHG emissions.</p> <p>We have initiated the exercise of identifying sources of GHG emissions from our operations and areas of improvement.</p>	Not applicable	<p>Positive implication: Carbon footprint of the business can be reduced by investing in GHG reduction initiatives.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Question	P1 Business Ethics	P2 Business Responsibility	P3 Employee well-being	P4 Shareholder 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 Whistle-blower & Vigil Mechanism Policy, Code of Conduct, Insider Trading Code and Gifts and Entertainments Policy (available on our intranet)	Refer to the, Code of Conduct and Security Policy (available on our intranet)	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, Code of Conduct	Refer to the, Code of Conduct and Prevention of Sexual harassment at workplace Policy, Equal Employment opportunity Policy (available on our intranet)	Refer to the, Code of Conduct	Refer to the, Code of Conduct	Refer to the CSR Policy, Code of Conduct	Refer to the Code of Conduct, Data privacy & protection policy, Information Security Policy (available on our intranet)
2. Whether the entity has translated the policy into procedures. (Yes/No)	Yes - All policies are engrained in the day-to-day business operations of the Company and are implemented at all Management levels and monitored by the Managing Director & 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 Code of Conduct, CSR policy, Whistle-blower & 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 applied 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 Standard (Ind AS) 103 on 'Business Combinations, Standards on Auditing (SAs) specified under Section 143 (10) of the Act, ICAI. Implemented Information Security Management System (ISMS) and received 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 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 & Chairman'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: Managing Director & CEO

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 scrutinise 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 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 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: NA

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 programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	Percentage of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	1	Amendment of Related Party provisions as per revised SEBI LODR Regulation, Business Update and Financial Updated	100%
Key Managerial Personnel (KMP)	1	Code of Conduct	100%
Employees other than BoD and KMPs	11	Code of conduct, Business ethics, transparency, sustainability, well-being, stakeholder management, human rights, environment protection, public relations, Inclusive growth, Customer Value	86.3%
Workers	NA	NA	NA

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

Penalty/ Fine	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred?
MONETARY					
Settlement		SEBI	7,00,000	SEBI issued the Show Cause Notice dated 15 th July 2022, alleging <i>inter alia</i> that the Company made delayed disclosures to Stock Exchanges with respect to invocation of pledged shares and therefore, the Company allegedly violated Regulation 7(2)(b) of the PIT Regulations. A Settlement application was filed by the Company with SEBI in terms of the provisions of SEBI (Settlement Proceedings) Regulations, 2018 without admitting or denying the findings of fact and conclusions of law. The Company has paid an amount of ₹7 lakh towards Settlement charges and is awaiting the final Order.	No. the matter is settled with SEBI
Compounding fee			50,70,000	SEBI issued show cause notice dated 22 nd December 2022, to Mr. Punit Goenka, Managing Director and CEO of the Company. It was alleged in the SCN that Mr. Punit Goenka failed to put in place adequate internal controls within the Company to identify UPSI and failed to identify the information in connection to launch of ZEEPLEX as UPSI. Therefore, Mr. Goenka was alleged to have violated Regulation 9A (1) and (2) of PIT Regulations. Upon receipt of the SCN, Mr Punit Goenka filed a settlement application with SEBI in terms of the provisions of SEBI (Settlement Proceedings) Regulations, 2018 without admitting or denying the findings of fact and conclusions of law. The Settlement application was approved, and enforcement proceedings were disposed of by SEBI vide settlement order dated 13 th April 2023, upon payment of INR 50,70,000 by Mr. Punit Goenka as settlement charges towards the settlement terms.	-

Penalty/ Fine	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred?
NON-MONETARY					
Imprisonment	NA	NA	NA	NA	NA
Punishment	NA	NA	NA	NA	NA

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.

Response: Yes. Our Code of Conduct (CoC) lays down the foundation for preaching anti-bribery and anti-corruption in the workplace. We have zero-tolerance approach to bribery and corruption. The CoC is mandatorily adhered by all employees of the organisation. For more information, refer to our CoC at link - [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:

Response: No cases of bribery/corruption

Particulars	FY 2022-23	FY 2021-22
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

6. Details of complaints regarding conflict of interest:

Particulars	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors		No cases		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs		No cases		

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.

Leadership Indicators

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

Total number of awareness programmes held	Topics/principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
We conduct awareness training programmes for our value chain partners through internal sessions. The records of such trainings were not maintained for the reporting period. But we are working on formats and procedures to maintain training records for value chain partners in the form of training hours, number of trainings and attendees from current year onwards.		

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: ZEE has zero tolerance towards unethical business practices and follows strict guidelines in relation to conflict of interest. We have 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.

Response: We invest in education, training, and assessment of employees to upskill and reskill on aspects pertaining to technology, energy and waste management, and use of sustainable materials. However, we do not have substantial numbers of such trainings.

Particulars	FY 2022-23	FY 2021-22	Details of improvements in environmental and social impacts
R&D	Nil	Nil	Nil
Capex	Nil	Nil	Nil

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

Response: Yes. We have initiated purchasing biodegradable material instead of plastics and plastic products for example - wooden spoons & stirrers, paper cups, fibre plates, etc. are used in canteen and pantry.

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

Response: As part of procurement process, we are ensuring maximum possible sustainable sourcing is carried out.

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:

Response: Not applicable.

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.

Response: Not applicable

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?

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 the Life Cycle Perspective/Assessments (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 or 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 tonnes) reused, recycled, and safely disposed, as per the following format:

Response: Not applicable.

5. Reclaimed products and their packaging materials (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 the well-being of employees:

Category	Percentage 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	2,714	2,714	100%	2,714	100%	NA	NA	2,714	100%	Nil	Nil
Female	747	747	100%	747	100%	747	100%	NA	NA	Nil	Nil
Total	3,461	3,461	100%	3,461	100%	747	100%	2,714	100%	Nil	Nil
OTHER THAN PERMANENT EMPLOYEES											
Male	966	966	100%	966	100%	NA	NA	NA	NA	NA	NA
Female	150	150	100%	150	100%	150	100%	NA	NA	NA	NA
Total	1,116	1,116	100%	1,116	100%	150	100%	NA	NA	NA	NA

*Our Noida office has Day care facility, but there was no demand for the same in reporting period.

Note: Permanent employees include 24 employees of ZSL.

b) Details of measures for the well-being of workers:

Category	Percentage 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)
PERCENTAGE OF WORKERS (PERMANENT AND OTHER WORKERS) COVERED											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

	FY 2022-23 (data for employees active as on 31.03.2023)			FY 2021-22 (data for employees active as on 31.03.2022)		
	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/NA.)	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/ NA)
Provident Fund (PF)	100%	NA	Y	100%	NA	Y
Gratuity	100%	NA	Y	100%	NA	Y
Employee State Insurance Corporation (ESIC)*	3%	NA	Y	4%	NA	Y
Other – please specify	NA	NA	NA	NA	NA	NA

* All eligible employees covered under the Employees State Insurance Act ("ESIC"), 1948 are provided the benefit.

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.

Response: Yes. All our offices are easily accessible by the differently abled employees as per the applicable requirement. Some of the examples of the infrastructure facilities available in our office premises are, walkways in common areas, wide passages and lifts across all our office locations and wheelchair ramps at the entrance of the office building. As and when new facility/ floor refurbishing is undertaken, we are considering requirements for differently abled employees/ workers.

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. We have an "Equal Opportunity Employment Policy" available on our intranet and [Code of conduct](#), which provides a commitment to treat every job applicant and employee fairly. We believe 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 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%	88%	NA	NA
Female	100%	100%	NA	NA
Total	100%	90%	NA	NA

The data above is for the employees who have availed the Maternity and Paternity benefits.

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

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

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

Category	FY 2022-23			FY 2021-22		
	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

8. Details of training given to employees and workers:

Continuous learning and upskilling are central to ZEE's culture. Zeecademy is our in-house online learning platform, offers many self-learning courses, quizzes, that can be accessed by employees anytime, anywhere. Additionally, we also conduct instructor-led training Programs for our employees across several relevant themes.

Category	FY 2022-23				FY 2021-22					
	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	2,714	133	4.9%	2,657	97.9%	2,516	9	0.36%	436	17.3%
Female	747	10	1.3%	715	95.7%	693	1	0.14%	124	17.9%
Total	3,461	143	4.1%	3,372	97.4%	3,209	10	0.31%	560	17.5%
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

Note: Employees include 24 and 27 of ZSL for FY 2022-23 and FY 2021-22 respectively.

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	2,714	2,647	97.5%	2,516	2,336	92.8%
Female	747	722	96.7%	693	641	92.5%
Total	3,461	3,369	97.3%	3,209	2,977	92.8%
WORKERS						
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Above numbers are based on the data as of 31st March of 2022 and 2023. All eligible employees have received the performance and career development reviews. Employees includes 24 and 27 of ZSL for FY 2022-23 and FY 2021-22 respectively.

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 system?
Response: No.
- 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: Based on our Employee Health and Safety (EHS) policy, we are drafting a procedures to identify work-related hazards and assess risks 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 incident:
- 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 (b) above
 - The occupation of the person affected
 - The nature of the injury or condition and the body part affected
 - The place where the accident occurred
 - A brief but clear description of the circumstances.

We also provide appropriate PPE to protect the user against health or safety risks at work. It includes item such as safety helmets, gloves, eye protection, high-visibility clothing, safety footwear and safety harnesses. Our aim to make the workplace safe includes providing instructions, procedures, training, and supervision to guide users to work safely and responsibly.

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

Response: Yes. The provision of a doctor on call during the official working hours, availability of fully equipped First Aid Boxes in all offices are the non-occupational medical and healthcare services provided by us to our employees. In case any outside medical assistance is required for e.g. an ambulance, all requisite support is provided by our respective office admin teams.

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

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.049	-
	Workers	NA	NA
Total recordable work-related injuries	Employees	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

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

Response: ZEE has ensured safe and healthy workplace by complying with below requirements:

- Compliance with all legislative requirements pertaining to EHS as minimum standard.
- Framing of guidelines for Employee Health and Safety in sync with EHS policy.
- Review and Revision of guidelines for EHS, whenever required.
- Identifying the hazards and risk associated with activities, if any and take appropriate corrective measures to minimise the impact of same.
- Promote and maintain open and constructive dialogue with all employees, local communities, regulatory agencies & other stakeholders.

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

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

14. Assessments for the year:

	Percentage 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 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 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 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programmes 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. We are 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 our organisation, and we prioritise providing them with fulfilling career opportunities. Suppliers are essential stakeholders who enable us to deliver business value by providing the necessary goods and services. Our adherence to the law is a fundamental part of our Code of Conduct, highlighting the significance of governments and regulators as stakeholders. In line with our commitment to inclusive growth, we place the community at the core of our 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 Marginalised 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, Newspaper, Advertisement, Community Meetings, and Website	As and when required	Customer Service and Feedback on products/services
Vendors	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
Dealers and Distributors	No	E-mail, Phone and in person meetings	As and when required	Business 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

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 departments within the organisation who are also responsible for engaging with stakeholders continually. ZEE has a presence across multiple geographies. The universe of our material concerns is complex and multi-layered, one that is deeply intertwined with the decisions we implement and the value we seek to create through our business. Within the domains of E, S and G, we are constantly thinking about the most important issues and preparing for them through these consultations. We determined our most material issues through a data-driven and consultative exercise. Material topics were shortlisted and prioritised based on their impact on our stakeholders and our business. On 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 inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Response: Yes. We framed our ESG Vision/ Strategy on material topics identified by our stakeholders in consultation process. Material topics were further shortlisted and prioritised 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/marginalised stakeholder groups.

Response: Apart from providing opportunities to the talents and vendors from all strata of society, the Company's CSR spends are targeted towards long-term sustainable Programs that actively contribute to and support the social and economic development of the society. Please see for more details in our latest Annual report, on company website: [Company: Annual Report](#)

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 2022-23			FY 2021-22		
	Total (A)	No. of Employees/ Workers covered (B)	% (B/A)	Total (C)	No. of Employees/ Workers covered (C)	% (C/A)
EMPLOYEES						
Permanent	3,461	3,436	99.3%	3,209	3,000	93.5%
Other than Permanent	NA	NA	NA	NA	NA	NA
Total	3,461	3,436	99.3%	3,209	3,000	93.5%
WORKERS						
Permanent	NA	NA	NA	NA	NA	NA
Other than Permanent	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA

Note: Employees includes 24 and 27 of ZSL for FY 2022-23 and FY 2021-22 respectively.

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

Category	Total (A)	FY 2022-23				Total (D)	FY 2021-22			
		Equal to Minimum Wage		More than Minimum Wage			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	2,714	0	0%	2,714	100%	2,516	0	0%	2,516	100%
Female	747	0	0%	747	100%	693	0	0%	693	100%
Other than Permanent										
Male	966	4	0.4%	962	99.6%	927	0	0%	927	100%
Female	150	0	0%	150	100%	147	0	0%	147	100%

Note: Employees includes 24 and 27 of ZSL for FY 2022-23 and FY 2021-22 respectively.

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

Gender	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	6	₹7,521,869	1	₹5,933,495
Key Managerial Personnel*	3	₹52,772,196	Nil	Nil
Employees** other than BoD and KMP	2,711	₹1,227,775	747	₹1,243,873
Workers	NA	NA	NA	NA

*Remuneration of Managing Director and Chief Executive officer (MD & CEO) has been shown in KMP.

KMP includes MD and CEO, Chief Financial Officer (CFO) and Company Secretary (CS).

**Employees include 24 employees of ZSL.

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 employee can reach out to their immediate reporting manager or business/cluster head 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 code of conduct (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:

Category	FY 2022-23			FY 2021-22		
	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	1	0	The case was resolved.	2	0	All the cases were resolved.
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	Nil	Nil	Nil	Nil	Nil	Nil
Other human rights related issues	7	0	All the cases were resolved.	3	0	All the cases were resolved.

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.
Response: ZEE strictly prohibits retaliation against a subject who, in good faith, files a complaint.

8. Do human rights requirements form part of your business agreements and contracts? (Yes/No)
Response: There is no specific clause on human rights requirement in agreements and contracts, however for individual based agreements there are clauses which covers obligations to comply with all applicable laws.

9. Assessments for the year:

	Percentage of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% Central compliance team internally seek confirmation from all ZEE offices on "No child labour" policy.
Forced/involuntary labour	100% Internal assessments are conducted.
Sexual harassment	100% Assessment through training awareness session on POSH requirements for all employees is conducted annually.
Discrimination at workplace	100% Internal assessments are conducted.
Wages	100% Internally an assessment on wages is conducted to ensure pay above minimum wages to all employees.
Others – please specify	Nil

10. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question 9 above.
Response: Not applicable.

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 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 Disabilities Act, 2016?
Response: Yes, all ZEE offices have accessible workplaces for differently abled visitors.

4. Details on assessment of value chain partners:

	Percentage of value chain partners (by value of business done with such partners) that were assessed	
	FY 2022-23	FY 2021-22
Sexual Harassment	No assessment carried out.	No assessment carried out.
Discrimination at workplace		
Child Labour		
Forced Labour/Involuntary Labour		
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 Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A)	56,624.84 GJ	44,365.9 GJ
Total fuel consumption (B)	5,157.8 GJ	8,209.0 GJ
Energy consumption through other sources (C)	1,09,160.81 GJ	1,29,707.14 GJ
Total energy consumption (A+B+C)	1,70,943.45 GJ	1,82,282.02 GJ
Energy intensity per crore rupee of Turnover (Total energy consumption/turnover in rupees)	22.2 GJ/₹ cr	23.9 GJ/₹ cr
Energy intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

Note: Yes. Independent assessment carried out by third party agency for FY 2022-23.

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.
Response: Not applicable

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

Parameter	FY 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	Nil	Nil
(ii) Groundwater	57,283.0	50,203.0
(iii) Third party water	105,517.8	100,716.9
(iv) Seawater/desalinated water	Nil	Nil
(v) Others	5,532.34	3,625.13
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	168,333.15	154,545.01
Total volume of water consumption (in kilolitres)	168,333.15	154,545.01
Water intensity per crore rupee of Turnover (Water consumed/turnover)	21.9 KL/₹ cr	20.6 KL/₹ cr
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: Yes. Independent assessment carried out by third party agency.

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.
Response: Yes. We have installed a Sewage Treatment Plant (STP) at our Jaipur office, where wastewater generated from office premises is treated through primary, secondary, and tertiary treatment in STP. The final treated water then recycled in flushing system in same office. At present, out of our 13 offices, this Zero-liquid discharge mechanism is available only in Jaipur premises.

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

The emissions given in below table covers stack emission measurements from Diesel Generator (DG) set and Gas Engine located at Noida and Mumbai ZEE offices.

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NOx	µg/m ³	143.9	101.4
SOx	µg/m ³	28.5	17.2
Particulate Matter (PM)	µg/m ³	44.9	32.2
Persistent organic pollutants (POP)	---	---	---
Volatile organic compounds (VOC)	---	---	---
Hazardous air pollutants (HAP)	---	---	---
Others – please specify	---	---	---

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

Parameter	Unit	FY 2022-23	FY 2021-22
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, FCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	7,071.09	8,516.32
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	12,347.01	9,982.32
Total Scope 1 and Scope 2 emissions per crore rupee of turnover	Metric tonnes of CO ₂ equivalent/₹ cr	2.52	2.42
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Independent assessment carried out by third party agency for FY 2022-23.

7. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.
Response: None.

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

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	9.2
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G):	-	-
i. Industrial ETP Sludge	-	-
ii. Oily Cotton Waste	-	-
iii. Waste containing oil	-	-
iv. Used/Waste oil	0.43	7.3
v. Mixed hazardous waste	-	-
vi. Discarded Asbestos sheet waste	-	-
vii. Thermocol	-	-
viii. Polymer Rubber (plastic process residue)	-	-
ix. Contaminated Metal Powder	-	-
x. Empty barrels/containers/liners contaminated with hazardous chemicals /wastes	-	-
xi. Cargo residue, washing water and sludge containing oil	-	-
xii. Phosphate sludge	-	-
xiii. Spent solvents	-	-
xiv. Process wastes, residues, and sludges	-	-
xv. Waste and Residues- Paint Sludge disposed to MEPL	-	-
Total Hazardous Waste:	0.43	16.5
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
i. Factory Rubbish	-	-
ii. MS Turning/Boring Scrap	-	-
iii. Grinding and buffing dust	-	-
iv. Non-Ferrous scrap	-	-
v. Empty Containers	-	-
vi. STP sludge/ Biomass	0.23	0.48
vii. Canteen Waste and Garbage	31.9	-
viii. Dust Jig Stripping	-	-
ix. Waste/Used sand (Jig stripping plant)	-	-
Total Non-hazardous waste:	-	-
Total (A+B + C + D + E + F + G + H) (in metric tonnes)	32.1	0.48
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations		
(i) Recycled	15.6	17.0
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	15.6	17.0
For each category of waste generated, total waste disposed by nature of disposal method		
(i) Incineration	-	-
(ii) Landfilling	16.9	-
(iii) Other disposal operations	-	-
Total	16.9	-

9. 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: We have implemented robust waste management practices at all our office premises. Waste segregation at source and procurement of alternative products are the techniques implemented for waste minimisation. Green production guidelines are being implemented at all our production bases, which includes e-waste disposal through external partners, and encouraging employees to avoid the use of paper and single-use plastic.

10. 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:

Response: Our offices are in government approved premises and do not fall in/around ecologically sensitive areas.

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

Response: Not applicable

12. 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, we are compliant with the applicable environmental laws/ regulations/ guidelines in India.

Leadership Indicators
1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY 2022-23 (MJ)	FY 2021-22 (MJ)
FROM RENEWABLE SOURCES		
Total electricity consumption (A)	Nil	Nil
Total fuel consumption (B)	Nil	Nil
Energy consumption through other sources (C)	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	Nil	Nil
FROM NON-RENEWABLE SOURCES		
Total electricity consumption (D)	56,624,840	44,365,900
Total fuel consumption (E)	5,157,800	8,209,000
Energy consumption through other sources (F)	109,160,810	129,707,140
Total energy consumed from non-renewable sources (D+E+F)	170,943,450	182,282,020

2. Provide the following details related to water discharged:

Parameter	FY 2022-23	FY 2021-22
WATER DISCHARGE BY DESTINATION AND LEVEL OF TREATMENT (IN KILOLITRES)		
(i) To Surface water	No	No
No treatment	--	--
With treatment – please specify level of treatment	--	--
(ii) To Groundwater	No	No
No treatment	--	--
With treatment – please specify level of treatment	--	--
(iii) To Seawater	No	No
No treatment	--	--
With treatment – please specify level of treatment	--	--
(iv) Sent to third parties	No	No
No treatment	--	--
With treatment – please specify level of treatment: Primary, Secondary and Tertiary Treatment	--	--

Parameter	FY 2022-23	FY 2021-22
(v) Others	Jaipur office -STP Treated water is recycled in flushing system.	Jaipur office -STP Treated water is recycled in flushing system.
No treatment	NA	NA
With treatment – please specify level of treatment	STP - 75 KLD, primary, secondary, and tertiary treatment.	STP - 75 KLD, primary, secondary, and tertiary treatment.
Total water discharged (in kilolitres)	75	75

Note - Yes, Independent assessment carried out by third party agency.

3. Water withdrawal, consumption, and discharge in areas of water stress (in kilolitres):

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

- Name of the area – None
- Nature of operations – Not applicable
- Water withdrawal, consumption, and discharge in the following format:

Response: Nil

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

Parameter	Unit	FY 2022-23	FY 2021-22
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)	Metric tons of CO ₂ equivalent	27,504.88	26,534.43
Total Scope 3 emissions per rupee of turnover	Metric tons of CO ₂ equivalent/₹ crore	3.57	3.53
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Independent assessment carried out by third party agency for FY 2022-23.

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct and indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Response: Not applicable as entity has no operations/offices in/around ecologically sensitive areas.

6. 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:

Response: None.

7. 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 ZEE supports the strategic objective of the organisation, protects business interest, and proactively strengthens the organisation'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. ZEE has a Disaster Recovery Playout located at 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.

ZEE 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.

ZEE'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.

ZEE'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 thru 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.

8. 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.

9. 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: 5

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	Indian Broadcasting & Digital Foundation	National
2	FICCI - Federation of Indian Chambers of Commerce & Industry	National
3	CII - Confederation of Indian Industry	National
4	NASSCOM - National Association of Software and Service Companies	National
5	IAMAI - Internet and Mobile Association of India	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
The "COVID-19 Relief and Rehabilitation Project" was undertaken during the 1 st wave of COVID-19 to provide relief in multiple ways.	NA	NA	Yes	No	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:**

Response: Not Applicable.

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

Response: Our Engagement with communities is through our Corporate Social Responsibility (CSR) partners, who share with us the challenges/difficulties faced by the communities in their respective projects. Grievances if any received are resolved as per our CSR policy.

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/small producers	NA	NA
Sourced directly from within the district and neighbouring districts	NA	NA

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).**

Response: No negative impact observed for the COVID-19 Relief and Rehabilitation Project.

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

Sr. No.	State	Aspirational District	Amount Spent (₹)
1	Uttar Pradesh	Bahraich	1.36 cr*

*Note: A total of ₹7 crore was allocated, out of which ₹2.64 crore (₹0.91 lakh in FY 2022 and ₹1.36 crore in FY 2023) has been spent, remaining amount shall be disbursed in FY 2024, and FY 2025.

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

Response: No

- b) **From which marginalised/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:**

Response: 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:**

Response: Not applicable

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

Sr. No.	Project Title	Number of beneficiaries reached	Percentage of marginalised communities
1	Healthcare Infrastructure Support	More than 3.72 lakh*	More than 95%
2	Catalyse Social Transformation—Asha Kiran Project		
3	Education for the Underprivileged		
4	Revival of Ancient Folk Music and Art		
5	Healthcare Infrastructure Support		
6	Support and Encourage Child Prodigies—Child Prodigy Project		
7	Education for the Girl Child		
8	Critical care to girl child		
9	Indian Administrative Fellowship, Livelihood for youths		
10	Improving RMNCH in Bhiwandi		

*Note: The beneficiary count is calculated on basis of beneficiaries impacted under all projects, including ongoing projects from FY 21, FY22 & FY23.

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

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

	FY 2022-23			FY 2021-22		
	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)	4	1	Pending issue on 31 st March 2023 was resolved on 3 rd April 2023. The details for the period September 2022 to March 2023.	Nil	Nil	NA
Advertising	0	NA	NA	0	NA	NA
Cybersecurity	0	NA	NA	0	NA	NA
Delivery of essential services	0	NA	NA	0	NA	NA
Restrictive Trade Practices	0	NA	NA	0	NA	NA
Unfair Trade Practices	0	NA	NA	0	NA	NA
Other	11,566	0	NA	9,968	0	NA

Note: Channels in the south Indian region currently do not have dedicated feedback ids and receive a few mails through corporate website.



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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls	NA	

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

Response: Yes. We have Information Security Policy and Data privacy and Protection policy on our intranet.

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

Response: There are no complaints received relating to advertising and delivery of essential services and hence no corrective action was needed. ZEE has not received any "Data Privacy" complaints since September 2022, however, four instances of "Data Subject Requests" were received from consumers towards exercising their rights in accordance privacy regulations. ZEE as an organisation is cognisant 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 has also been instituted to address Data Subject Rights in accordance with applicable regulation.

Leadership Indicators:

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

Response: The list of channels where information of our products and services can be accessed at <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: We are Media and Entertainment industry and most of our consumers are viewers of our content hence there is no need to inform and educate consumers, since we do not have product and our services are content and broadcasting.

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

Response: ZEE 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: We do not manufacture any products, however whatever content we make, we strictly follow the guidelines of Ministry of information and broadcasting before its viewed by end consumers.

5. 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.

Response: Nil

INDEPENDENT ASSURANCE STATEMENT

Introduction and Engagement

Zee Entertainment Enterprises Limited (ZEEL) (hereinafter referred to as "Client") assigned **TÜV SÜD South Asia Pvt. Ltd.** (hereinafter referred to as "TÜV SÜD") to conduct the independent assurance on the Sustainability performances and parameters in Annual BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT {BRSR (the "Report")} which is part of its 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, 2023. This assurance engagement was conducted against the ISAE 3000 standard & AA1000AS Protocol (Type 2 Moderate Level). The verification was carried out by the Subject Matter Experts of TÜV SÜD in the month of August 2023 for **two business Units located at Bangalore & Mumbai (Corporate Office), India.** Physical Assessment was done for both the Units of ZEEL.

Reporting period: April 01st of 2022 to March 31st of 2023

Scope, Boundary and Limitation of Assurance

The Assurance engagement was conducted in line with the requirements of the ISAE 3000 and Assurance Standard AA1000AS v3 Type 2 Assurance.

The scope of the verification includes following:

- Verification of the content as well as context and application of the Report content, and principles as mentioned in the Global Reporting Initiative (GRI) Standards, and the quality of information presented in the Report over the reporting period.
- Interacted and Interviewed with the departmental heads and concerned personnel at Bangalore Unit and corporate teams at Mumbai to understand the process for collecting, collating, and reporting as per GRI Standards
- 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
- 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 logicity of the data & information incorporated.
- Assessment of the applicability and appropriateness of the data collection, quantification and data management incorporated in the BRSR Report.
- Verification of the fact that no material distortion has been done at any stage.
- Confirmation of the fulfilment of the GRI Standards, in accordance with the Core criteria, as declared by the management of ZEEL.

The Assurance is in accordance with the AA1000AS covers its current BRSR Report for 28 locations which are currently operational in different states of India.



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:

Under GHG Calculation Data, **TÜV SÜD** will assure the following:

- Section A: General Disclosures
 - Details of the listed entity
 - Products/Services: Content & Broadcasting
 - Operations
 - Employees
 - Holding, Subsidiary, and Associate Companies (including joint ventures)
 - CSR Details
 - Transparency and Disclosures Compliances
- Section B: Management and Process Disclosures
 - Organization Structures, Policies and management processes, Governance, leadership, management reviews and supervision
- Section C: Principle Wise Performance Disclosure; Our Subject Matter Experts have verified the Key indicators and leadership indicators which are published in the ZEEL 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
Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.	1,2,4,5,6,7	1,2
Businesses should provide goods and services in a manner that is sustainable and safe.	1,2	
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
Businesses should respect the interests of and be responsive to all its stakeholders.	1,2	1,2,3
Businesses should respect and promote human rights	1,2,3,4,5,6,7,8,9	1,2,3,4
Businesses should respect and make efforts to protect and restore the environment	1,3,4,5,6,7,8,9,10,12	1,2,4,7
Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.	1	1
Businesses should promote inclusive growth and equitable development.	1,3	1,2,6
Businesses should engage with and provide value to their consumers in a responsible manner.	1,3,5,6	1,2,3,4

Our Independence, Ethical Requirements and Quality Control

Our team, comprising multidisciplinary professional, have complied with independence policies of **TÜV SÜD**, which address the requirements of the Accountability’s AA1000AS V3 in the role as independent Verifier. **TÜV SÜD** states its independence and impartiality and confirms that there is "no conflict of interest" with regard to 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.

Our Responsibility

Our responsibility, as agreed with the management of the ZEEL, is to conduct a Moderate level of Limited assurance conclusion on the annual BRSR Report set out in the subject matter paragraph, as disclosed in the report, as per the principles of the ISAE 3000 and Assurance Standard AA1000AS v3 Type 2 Assurance and based on the procedures we have performed and the evidence we have obtained.

The procedures we performed were based on our professional judgment and included inquiries, observation of process followed, inspection of documents, analytical procedures, evaluating appropriateness of quantification methods, agreeing, or reconciling with underlying data, etc.

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 reasonable time.

Exclusions

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 and even no external stakeholders were interviewed as a part of the GHG Inventory 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 that describe expression of opinion, belief, inference, aspiration, expectation, aim of future intention.

Conclusion

Based on the scope of this assurance engagement, the key indicators and leadership indicators, sustainability performance indicators reported in this BRSR report 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 the ISAE 3000 and Assurance Standard AA1000AS v3 Type 2 Assurance. Based on the methodology/procedures we have adopted and performed, no deviations have been observed that causes us to believe that the information subject to the limited assurance engagement was not prepared in line with the requirement. We found that the information and date provided in all the sections and principles are consistent and adequate with regards to the reporting criteria of the BRSR.



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.

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 identification and engagement is carried out by ZEEL on a periodic basis to bring out key stakeholder concerns as material aspects of significant stakeholders. External Stakeholders engagement is at the initial stage.

Materiality: The materiality assessment process has been carried out, based on the requirements of the GRI Standards, considering aspects that are internal and external to ZEEL’s context of the organization. The Report fairly brings out the aspects and topics and its respective boundaries of the diverse operations of **ZEEL** and 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 the 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 GRI Standards and AA1000AS for a Type 2, moderate level assurance engagement, TÜV SUD concludes that the sustainability data, parameters, information, and indicators presented in the Report are 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 an impact on the ecosystem as 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.

Attestation,



Dr. Ashish Rawat, Technical Reviewer
Head-Environment & Sustainability Services
TÜV SÜD South Asia Pvt. Ltd, Okhla, New Delhi-110020

Date: September 11, 2023

