

September 03, 2024

BSE Limited Phiroze Jeejeeboy Towers Dalal Street, Fort, Mumbai- 400 001 <u>BSE Scrip Code: 539056</u>	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 <u>NSE Scrip Symbol: IMAGICAA</u>
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Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report for the Financial Year 2023-24

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for financial year 2023-24, which also forms part of Annual Report for the financial year 2023-24.

You are requested to take the same on records.

Thanking you,

Yours faithfully,

For Imagicaaworld Entertainment Limited

Reshma Poojari
Company Secretary & Compliance Officer

Encl: As above



Imagicaaworld Entertainment Limited

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING FOR THE FY 2023-24

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	Details
1.	Corporate Identity Number (CIN) of the Listed Entity	L92490MH2010PLC199925
2.	Name of the Listed Entity	Imagicaaworld Entertainment Limited ("the Company")
3.	Year of incorporation	2010
4.	Registered office address	30/31, Sangdewadi Khopoli Pali Road, Taluka-Khalapur, District Raigad- 410 203, Maharashtra
5.	Corporate address	201, 2 nd Floor, Landmark Building, Opp. Infinity Mall, New Link Road, Andheri West, Mumbai 400 053
6.	E-mail	compliance@imagicaaworld.com
7.	Telephone	+91-22-6984 0000
8.	Website	www.imagicaaworld.com
9.	Financial year for which reporting is being done	April 01, 2023 to March 31 2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 704,23,00,430 as on March 31, 2024
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Mayuresh Kore, Chief Financial Officer & Head Legal +91-22-6984 0000 mayuresh.kore@imagicaaworld.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis, the wholly owned subsidiary has no business operations as on date
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. PRODUCTS/SERVICES

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Theme Park and Water Parks Business	Entertainment destination offering theme and water based attractions with F&B, merchandise and other offerings	80%
2.	Hotel	5 Star Luxury hotel providing lodging, F&B and other services	20%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Theme Park and Water Parks Business	93210	80%
2.	Hotel	55101	20%

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

Location	Number of plants	Number of offices	Total
National	0	4	4
International	0	0	0

19. Markets served by the entity:
a. Number of locations

Locations	Number
National (No. of States)	2
International (No. of Countries)	0

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

0%

c. A brief on types of customers

The Company serves a diverse range of customers. Its flagship parks, situated between Mumbai and Pune, attract visitors from these primary areas and beyond. At the start of the year, a new water park was launched in Surat, Gujarat. The customer base spans all age groups and economic backgrounds, with promotional offers making visits affordable for price-sensitive customers. The Company accommodates various segments, including individuals, schools, groups, corporate clients, and events like weddings.

IV. EMPLOYEES
20. Details as at the end of Financial Year:
a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	602	530	88.04%	72	11.96%
2	Other than Permanent (E)	-	-	-	-	-
3	Total employees (D + E)	602	530	88.04%	72	11.96%
WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	519	341	65.70%	178	34.30%
6	Total workers (F + G)	519	341	65.70%	178	34.30%

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)	2	2	100%	-	-
2	Other than Permanent (E)	-	-	-	-	-
3	Total differently abled employees (D + E)	2	2	100%	-	-
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (E)	-	-	-	-	-
6	Total differently abled workers (F + G)	-	-	-	-	-

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel	5*	1	20.00%

* Includes Managing Director

22. Turnover rate for permanent employees and workers

Particulars	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	35.9%	56.0%	38.2%	36.5%	56.6%	38.4%	30.5%	30.4%	30.5%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

23. (a) Names of holding / subsidiary / associate companies / joint ventures

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1.	Malpani Parks Private Limited	Holding	-	No
2.	Blue Haven Entertainment Private Limited	Subsidiary	100%	No

VI. CSR DETAILS

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

- a. Turnover (in ₹): 26,001.50 Lakhs
- b. Net worth (in ₹): 79,479.60 Lakhs

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2023-24			FY 2022-23		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities****	https://www.imagicaaworld.com/about-imagicaa/	0	0	NA	0	0	NA
Investors (other than shareholders)*	https://www.imagicaaworld.com/corporate-governance/#investor	0	0	NA	0	0	NA
Shareholders*	https://www.imagicaaworld.com/corporate-governance/#investor	0	0	NA	0	0	NA
Employees and workers**	https://www.imagicaaworld.com/corporate-governance/#policies	0	0	NA	0	0	NA
Customers***	https://www.imagicaaworld.com/terms-and-conditions/	0	0	NA	0	0	NA
Value Chain*** Partners	https://www.imagicaaworld.com/terms-and-conditions/	0	0	NA	0	0	NA
Other (please specify)	-	0	0	NA	0	0	NA

Notes:

**Investor & Shareholders can raise their grievances to the Company Secretary who is a main point of contact for all investors/ shareholders related grievances. The contact details of the Company Secretary is available at link provided.*

***Employees & workers can report their concerns about any unethical and suspected fraud violation of the Company's Codes of Conduct policy through our Vigil Mechanism or Whistle Blower Policy. Also, the grievance redressal mechanism may be accessed at Company's Website and Intranet Portal.*

**** Customers/Value Chain Partners can raise their grievances through our public relations team that acts as a one point of contact for all guest, alliances partners, and other value chain partners. The contact detail is available at the link.*

*****Communities members may communicate their concerns at the link provided. Thereafter, the grievances/concerns are addressed by relevant Departments on a case-to-case basis.*

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Customer experience and satisfaction	Risk	Customer satisfaction is crucial for a theme park and hotel, as it fundamentally shapes the Company’s reputation and presents a significant opportunity. A negative customer experience can threaten business continuity, whereas a positive one can boost profits and enhance brand reputation. Additionally, a positive guest experience encourages repeat visits and generates strong word-of-mouth recommendations, which are powerful for attracting more guests and lowering marketing expenses.	<p>Imagicaa prioritizes customer satisfaction from the ticket booking stage onwards. To ensure a high standard of guest experience, the Company implements the following practices:</p> <ul style="list-style-type: none"> ▪ Trained call center staff to assist and encourage park visits. ▪ One-on-one Guest Relations Executive (GRE) team at the park entrance. ▪ Security team for guest and baggage screening. ▪ Easy Ticket (Virtual Ticket) system for smooth entry and reduced crowding. ▪ Welcome performance at the entrance for a grand entry experience. ▪ Help desk counters at key locations for guest queries. ▪ Lucky draws with gifts or prizes to enhance guest excitement. ▪ Collecting feedback through surveys, forms, social media, and reviews to understand guest experiences comprehensively. ▪ Focusing on creating a journey that makes guests feel happy, satisfied, and valued, ensuring repeat visits. ▪ Implementing an emergency preparedness plan for handling emergencies. ▪ Safety evacuation layout boards/signage and designated emergency assembly points. ▪ Conducting Hazard Identification and Risk Assessment (HIRA) for all risk activities and implementing safety controls. ▪ A central safety committee, established in 2014, to address and mitigate identified hazards. ▪ Annual audits and certification of HSE practices by BIS as per ISO 45001:2018 standards. ▪ The safety regiment is available at: https://www.imagicaaworld.com/safety-and-health/ 	Negative

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	Product Quality and Safety	Risk	<p>Ensuring the safety of theme park rides demands significant effort, including maintenance, safety checks, repairs, and other on-site tasks. Proper precautions are essential to maintain health and safety, preventing mishaps, falls, fatalities, and injuries. Temporary employees, in particular, may be at risk due to insufficient training or experience. Failure to protect health and safety can lead to fines and penalties, with major incidents potentially causing severe injuries and legal or regulatory liabilities.</p>	<p>Imagicaa is deeply committed to safety, implementing a comprehensive regimen and achieving notable milestones:</p> <ul style="list-style-type: none"> ▪ Conducting daily safety checks on rides and attractions. ▪ Utilizing double safety harnesses for all rides. ▪ Holding an OHSMS/ISO 45001:2018 license. ▪ Deploying attendants and fire marshals equipped with two-way radios throughout the park. ▪ Successfully implementing and closing the Permit to Work (PTW) system. ▪ Procuring high-quality materials and equipment for rides and attractions without negligence. ▪ Strictly adhering to the inward vendor policy and event policy with disclaimers. ▪ Conducting annual and quarterly health checkups for staff to ensure optimal performance. ▪ Maintaining cleanliness and hygiene across the park through effective housekeeping. ▪ Engaging in horticulture to maintain adequate plant numbers, cool temperatures, and natural beauty in the park. ▪ Integrating 100% IMS standards, including Environment Management and Safety Management Systems, throughout the theme and water park facilities. ▪ Conducting periodic training to foster a strong safety culture. ▪ Providing personal protective equipment (PPE) to all employees exposed to residual risks. ▪ Complying with Form B for fire backup and monitoring systems. ▪ Installing lightning arresters to protect against lightning hazards. ▪ Placing fire extinguishers at every corner of rides and attractions. ▪ Ensuring CCTV surveillance throughout the park. ▪ Utilizing a public address system for emergency warnings. ▪ Operating a fully equipped first aid medical facility with professional doctors and nurses. ▪ Segregating, collecting, and securely storing e-waste and hazardous waste until it is sent to an authorized recycler. 	Negative

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				<ul style="list-style-type: none"> ▪ Ensuring proper PPE usage by waste handlers and providing them with waste management training. ▪ Operating a water treatment plant for dam and outsourced water. ▪ Running a sewage treatment plant to recycle wastewater for horticulture and toilet flushing. ▪ Installing UV filters in the theme and water parks for drinking water. ▪ Maintaining chlorination in swimming pools for bacterial disinfection. ▪ Utilizing a rain harvesting reservoir to supply water to the water park, theme park, and hotel after treatment. 	
3	Energy Management	Risk	<p>The hospitality and entertainment parks industry, particularly theme parks, is generally energy-intensive due to the need for operating rides, lighting, fireworks, and other facilities. A firm's decisions about the energy intensity of its operations and the sources of its energy can change over time, affecting its operational efficiency and risk profile.</p>	<ul style="list-style-type: none"> ▪ Imagicaa has implemented in-house green initiatives to optimize the operations of rides and attractions, thereby reducing energy consumption. ▪ Currently, the company has an open access power arrangement for 8 MW of renewable energy (solar and wind), fulfilling over 60% of its power needs. ▪ Additionally, Imagicaa is setting up an 8 MW captive solar project, expected to be completed by Q2FY25. ▪ The company has also installed EV charging stations for electric vehicles and motion control lights as part of its energy management efforts. 	Negative
4	Water and Waste Management	Risk	<p>Waste is commonly produced through a company's operations, machinery maintenance, office work, and food disposal. Improper waste handling can lead to air pollution, climate change, and various direct and indirect environmental impacts. It also poses health and safety risks to personnel exposed to the waste. Non-compliance with waste management regulations can result in substantial fines.</p>	<ul style="list-style-type: none"> ▪ With the climate changing rapidly, proactive environmental measures are essential. This includes effective solid waste management, limiting water usage, and recycling whenever possible. ▪ Waste is segregated at the source using color-coded biodegradable garbage bags/bins into dry, wet, and horticulture waste. ▪ Highly visible waste bins are placed throughout the park in easily accessible locations to encourage use. ▪ Waste is collected and transported to the designated waste segregation yard. ▪ Wet waste is processed in the Organic Waste Converter (OWC) to produce organic manure. ▪ Disposal methods such as open dumping, animal feeding, and landfilling are avoided. 	Negative

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	Innovation	Opportunity	The entertainment industry can foster innovation among diverse talents. Product design and innovation help theme parks remain competitive and relevant in a constantly evolving market. By adopting new designs and technologies, theme parks can seize new market opportunities and enhance the customer experience.	The management and promoters regularly attend trade fairs and industry gatherings to connect with manufacturers, innovators, and technology providers. Additionally, they hold periodic 'think tank' sessions with senior team members and heads of departments (HODs) to brainstorm ideas and concepts for implementation across all sites.	Positive
6	Employee well-being, training and retention	Risk	High employee retention rates reflect strong company policies and practices, while high attrition rates signal low employee satisfaction to investors. Focusing on employee well-being can improve morale and reduce the costs associated with hiring and onboarding.	Imagicaa highly values its employees and puts significant effort into developing policies that benefit them. <ul style="list-style-type: none"> ■ The Company offers group mediclaim policies to all employees. ■ It conducts skill development training programs for employees. ■ Long-term service of employees is acknowledged and rewarded. ■ Flexible working hours and work-from-home options are provided based on employee profiles. ■ A transfer program is available for employees wishing to change their profiles. 	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No/NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	https://www.imagicaaworld.com/corporate-governance/#policies								
2. Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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.	-	ISO 9001: 2015	ISO: 45001: 2018	-	-	ISO: 14001: 2015	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are committed to reducing our carbon footprint by transitioning to renewable energy sources and minimizing the use of plastic.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is committed to enhancing its ESG performance and will develop a roadmap to improve its sustainability metrics. Once the goals are established, performance will be measured accordingly.								
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)	Imagicaa is dedicated to reducing its carbon footprint by transitioning to more energy-efficient and renewable energy sources. Currently, the Company sources nearly 60% of its energy needs from renewable sources like solar and wind through Power Purchase Agreements. Additionally, Imagicaa has begun setting up its own captive solar power plant as part of its ESG initiatives, which will get commissioned in FY25.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Jai Malpani, Managing Director								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? If Yes please provide details (Yes / No/ NA).	Yes, the Board of the Company has duly constituted, ESG Committee, which is responsible for sustainability related matters. Further details are given in Corporate Governance Report of this Annual Report.								

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
Performance against above policies and follow up action	Any other Committee - Board of Directors*									Annually						
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Any other Committee - Board of Directors*									Annually						

*The Board of Directors approves and reviews all the policies required by the statutory requirements. All the internal policies are approved and reviewed by the board.

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.

Yes, the certifications have been provided by the Bureau of Indian Standards**

** Policies are currently evaluated internally. The Quality, Safety & Health and Environmental policies are subject to internal and external audits as part of the certification process. We have ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, these audits are conducted by respective authorities annually and FSSAI certificates for food business which is renewed annually.

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

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

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors (BOD)	1		100%
Key Managerial Personnel (KMP)	1	ESG and its principles	100%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Employees other than BOD and KMPs	8	<ul style="list-style-type: none"> • Prevention of Sexual Harassment • Health & Safety • Employee skill development • Prevention of Insider Trading • Guest Experience enhancement 	100%
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

Monetary					
Particular	NGRBC Principle	Name of the regulatory / enforcement agencies / judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/Fine	Principle 5	EPFO	₹ 9,12,646	Delay in payment of provident fund dues during Covid-19 period (2020-22)	No
Settlement			NIL		
Compounding Fee			NIL		

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	No Appeal has been filed

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No) If Yes, provide details in brief Yes

The Company maintains a zero-tolerance policy towards bribery and corruption, as outlined in its code of conduct. It is committed to acting professionally, fairly, and with integrity in all business dealings and relationships, regardless of location. The Company implements and enforces effective systems to combat bribery and strictly adheres to all relevant anti-bribery and corruption laws in India.

If Yes, Provide a web link to the policy, if available -Web link anti corruption or anti bribery policy:

<https://www.imagicaaworld.com/corporate-governance/#policies>

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

Particular	FY 2023-24	FY 2022-23
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2023-24		FY 2022-23	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

There were no such cases in the financial year related to fines/penalties where corrective action was required to be taken.

8. Number of days of accounts payables in the following format :

Particular	FY 2023-24	FY 2022-23
Number of days of accounts payables	74	72

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases		
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a. Sales to dealers / distributors as % of total sales		
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors		
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3.10%	1.01%
	b. Sales (Sales to related parties / Total Sales)	0.08%	0.12%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	NIL	NIL
	d. Investments	NIL	NIL

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.**

Sr. No.	Particulars	FY 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	0%	0%	NA
2	Capex	12.30%	7.58%	During the year FY 2023-24, the Company, as a part of its environment initiatives, has been setting-up a captive solar project of 8MWp(DC), which would get commissioned in FY 2024-25. This will reduce consumption of conventional energy ~40%.

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

Yes

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

NA*

*The Company procures materials only from vendors who fulfil - all legal requirements. We have an IMS policy have integrated both Environment Management System (ISO 14001 - 2015) at company. We are monitoring a continuous improvement and are continuously increasing the percentage of sustainably sourced resources and putting in place a mechanism for tracking the share of sustainable sourcing.

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.**

The Company is in a service oriented business and only sell merchandise products which have minimal packaging and with a possibility of re-use or recycling.

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

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

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	530	530	100%	530	100%	0	0%	530	100%	0	0%
Female	72	72	100%	72	100%	72	100%	0	0%	0	0%
Total	602	602	100%	602	100%	72	11.96%	530	88.04%	0	0%
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%
Other than Permanent Employees											
Male	341	341	100%	341	100%	0	0%	341	100%	0	0%
Female	178	178	100%	178	100%	178	100%	0	0%	0	0%
Total	519	519	100%	519	100%	178	34.30%	341	65.70%	0	0%

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

	FY 2023-24	FY 2022-23
Cost incurred on well- being measures as a % of total revenue of the company	2.75%	1.38%

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/NA)	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)
PF	99%	100%	Y	99%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	100%	100%	Y	100%	100%	Y
Others - please specify	0%	0%	NA	0%	0%	NA

* Third Party Contracted Workers are covered by the respective vendor as per the statutory compliances, which are also mandated as per the agreement.

3. Accessibility of workplaces

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

Yes. For physically disabled employees, we provide wheelchair pathways and lifts. Additionally, we have wheelchairs available if needed and accessible washrooms for Persons with Disabilities in our hotel and park guest areas.

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. No*

* We are currently drafting the policy and seeking Board approval.

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

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

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes – Employees can address concerns, questions, and grievances with their HOD or the Vigilance Officer for timely resolution. They are strongly encouraged to report any issues related to ethics, discrimination, harassment, or suspected violations of laws, regulations, and policies. The vigil (Whistle Blower) mechanism provides a channel for directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud, or violations of the Codes of Conduct or Policy.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/c)
Total Permanent Employees	602	-	-	552	-	-
Male	530	-	0%	492	-	0%
Female	72	-	0%	60	-	0%
Total Permanent Workers						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
Employees										
Male	530	530	100%	530	100%	492	492	100%	492	100%
Female	72	72	100%	72	100%	60	60	100%	60	100%
Total	602	602	100%	602	100%	552	552	100%	552	100%
Workers										
Male	341	341	100%	341	100%	322	322	100%	322	100%
Female	178	178	100%	178	100%	73	73	100%	73	100%
Total	519	519	100%	519	100%	395	395	100%	395	100%

Note: As part of the safety, well-being and skill development of the employees, regular training relating to fire drills, CPR, lifeguard training, yoga training, product training etc. are carried out.

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	530	494	93%	492	408	83%
Female	72	58	80%	60	50	83%
Total	602	552	92%	552	458	83%
Workers						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
Total	0	0	0%	0	0	0%

10. Health and safety management system:

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

The Company places the highest priority on health and safety. We hold OHSMS 45001-2018 certification and have fully implemented IMS standards for both Environment Management and Safety Management Systems. The Company ensures guests are well-prepared for safety through proper inductions and signage throughout the park. Additionally, regular training sessions are conducted for employees to enhance safety preparedness. For more details, visit: <https://www.imagicaaworld.com/ims/>

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

Hazard Identification and Risk Assessment (HIRA) is conducted for all risk activities, with controls implemented to ensure human safety. Process Hazard Analysis is performed using HAZOP and HIRA techniques to identify and manage risks associated with processes, equipment, and personnel. A central safety committee has been established to discuss and mitigate identified risks at the hotel.

- c. **Whether you have processes for workers to report the work related hazards and to remove themselves from such risks? (Yes/ No)**

Yes, the Company has a Safety Reporting system where all types of unsafe acts, conditions and the near misses are reported, which are brought in front management with the term of raising SCAR & Near Miss register.

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

Yes, Imagicaa Khopoli parks are equipped with 3 emergency medical centers and an in house Cardiac Ambulance service, which are available to all the employees, workers and guests.

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

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.45	1.65
	Workers	-	-
Total recordable work-related injuries	Employees	103	61
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High-consequence work-related injury or ill health (excluding fatalities)	Employees	-	-
	Workers	-	-

*Including in the contract workforce

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

Risk assessments are conducted based on historical events to identify and evaluate potential risks. Management then takes steps to eliminate or reduce activities that could harm or injure the team.

Engineering solutions, such as guards and interlocks, are implemented to reduce risk levels. The Safety Management System includes issuing work permits and providing job safety training. Personal protective equipment (PPE) is provided to all employees exposed to residual risks.

The Company maintains high safety standards with daily preventative checks on rides, regular reviews by the safety committee, daily inspections by IFT teams, and both scheduled and unannounced third-party audits. Routine safety audits are conducted by internationally reputed firms, and any identified gaps are promptly addressed.

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

Particulars	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessments for the year:

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

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

All work and jobs are performed only after fully understanding the associated risks and Permit-To-Work conditions.

Several engineering control systems have been upgraded this year based on technical recommendations:

- The Tagging (Red Tag & Green Tag) system has been updated to machine-specific procedures.
- Time-limited shutdowns have been conducted for all rides to facilitate maintenance.
- The Standard Operating Procedure for maintenance work has been reviewed and updated.
- Adherence to the "Permit to Work" system with Risk Assessment for all non-routine activities is ensured, in line with the Company's safety guidelines.

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.**

We categorize our key stakeholders by their relationship with the Company, whether they are internal or external. Our stakeholders include investors, customers, employees, suppliers, government/regulators, and the community. We prioritize maintaining strong relationships with each group, staying in regular contact to address any issues and to gather their suggestions and recommendations.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Emails/ Meetings/ Website	Quarterly	Provide information on the performance of the Company
Customers	No	Emails/ Advertisement/ Website	On-going	Information on service value and catering to customer concerns
Employees	No	Emails/ Meetings	On-going	Career opportunities, Learning & Development, Health & Safety
Suppliers	No	Emails/ Meetings	On-going	Long-term relationship
Government/ Regulatory bodies	No	Emails	On-going	Compliances
Community	No	Community meetings	Quarterly	Improvement in the local community, education, healthcare

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:

Benefits	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	602	602	100%	552	552	100%
Other than Permanent	0	0	0%	0	0	0
Total Employees	602	602	100%	552	552	100%
Workers						
Permanent	0	0	0%	0	0	0%
Other than Permanent	519	519	100%	395	395	100%
Total Workers	519	519	100%	395	395	100%

2. Details of minimum wages paid to employees and workers:

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	530	271	51%	259	49%	492	312	63%	180	37%
Female	72	38	53%	34	47%	60	54	90%	6	10%
Total	602	309	51%	293	49%	552	366	66%	186	34%
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Category	FY 2023-24					FY 2022-23				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Workers										
Permanent										
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
Other than Permanent										
Male	341	332	97%	9	3%	322	254	79%	68	21%
Female	178	175	98%	3	2%	73	63	86%	10	14%
Total	519	507	98%	12	2%	395	317	80%	78	20%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category(in ₹)
Board of Directors (BoD)	7	0	1	0
Key Managerial Personnel	3	94,29,126	1	21,80,000
Employees other than BoD and KMP	527	3,35,000	71	3,00,741
Workers	0	0	0	0

* The Non-Executive Directors are paid sitting fees, hence not considered for median remuneration. Executive Directors did not draw any remuneration during the FY 2023-24.

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

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	10%	8%

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

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

The Company has an internal system for addressing grievances related to human rights issues. Anyone can report a human rights concern to the company's Vigilance Officer through email, letter, oral communication, or any other method. The Vigilance Officer is tasked with investigating the issue and taking the necessary steps to resolve it promptly.

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

Category	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

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

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

The Internal Sexual Harassment Committee has measures in place to prevent any negative repercussions for the complainant in cases of discrimination and harassment.

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

No*

*The Company is currently reviewing past agreements to ensure that human rights requirements are incorporated.

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/ Involuntary Labour	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%
Others- Please specify	100%

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

No significant risks or concerns were identified from the assessments mentioned above, so no corrective actions were necessary.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	FY 2023-24	FY 2022-23
From renewable sources		
Total electricity consumption (A)	37,793.38	33,208.44
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	37,793.38	33,208.44
From non-renewable sources		
Total electricity consumption (D)	24,487.87	22,472.08
Total fuel consumption (E)	8,122.50	4,879.92
Energy consumption through other sources (F)	NIL	NIL
Total energy consumed from non-renewable sources (D+E+F)	32,610.37	27,352.00
Total energy consumed (A+B+C+D+E+F)	70,403.75	60,560.43
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000270768062	0.000024
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.0000074748442	0.0000069858243
Energy intensity in terms of physical output (Footfall)	0.0473128218982	0.0413017248258

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

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No) 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.

No, Performance, Achieve and Trade (PAT) scheme is not applicable for the Company

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kiloliters)		
(i) Surface water	2,25,510	1,63,650
(ii) Ground water	10,000	0
(iii) Third party water	2,43,858.15	1,60,989
(iv) Seawater/ desalinated water	0	0
(v) Others	0	1,39,676
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,79,368.15	4,64,315
Total volume of water consumption (in kilolitres)	4,79,368.15	4,64,315
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0001843617493	0.00018
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0000508950477	0.0000535601051
Water intensity in terms of physical output (Footfall)	0.3221456229907	0.3166590851897

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

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) Ground water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) No

If yes, name of the external agency. NA

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

Yes. At Imagicaa (Khopoli) and Novotel Hotel, we have installed sewage treatment plants (STP) equipped with the latest MBR technology to ensure optimal performance.

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Mg/nm3	17.5	19.6
SOx	Mg/nm3	22.5	27.8
Particulate matter (PM)	Mg/nm3	16.0	35.5
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

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

1. Ambient air monitoring- Microtech & Shreeji Aqua Treatment Pvt Ltd.
2. DG stack emission monitoring- Microtech & Shreeji Aqua Treatment Pvt Ltd

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	902.09	1,223.01
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	4,870.36	5056.22
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Total Scope 1 and Scope 2 GHG Emissions/ Revenue From operations	0.0000022200491	0.0000025061739
Total Scope 1 and Scope 2 emission in-tensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Adjusted for PPP	0.0000006128685	0.0000007243277
Total Scope 1 and Scope 2 emission in-tensity in terms of physical output	Footfall	0.0038792162618	0.0042823842165
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be se-lected by the entity			NA

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

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) If Yes, then provide details.

Yes, we are undertaking a project to reduce greenhouse gas emissions at our theme park. Our comprehensive strategy promotes sustainability and utilizes renewable energy sources. We have successfully in-stalled electric vehicle charging stations throughout the park, offering ecofriendly transportation options. Additionally, we are nearing the completion of an 8MW self-contained solar facility. These initiatives will greatly reduce the park’s carbon footprint and serve as an inspiration for visitors and businesses. As the park expands, we will focus on scaling the charging infrastructure and solar installations to meet the increasing number of visitors and energy demands in the future.

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

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	18.89	26.84
E-waste (B)	2.85	3.6
Bio-medical waste (C)	0	0.008
Construction and demolition waste (D)	0	0
Battery waste (E)	2.14	10.97
Radioactive waste (F)		0
Other Hazardous waste. Please specify, if any. (G)	1.63	0
Other Non-hazardous waste generated (H) Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	632.42	621.28
Dry Waste- Paper Glass, Corrugated Box, Wrapper, Paper, Mixed Waste etc.	395.39	421.76
Wet Waste- Food Waste	237.03	167.08
Metal Scrap Waste		32.437
Total (A+B+C+D+E+F+G+H)	657.93	662.69
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000002530354	0.0000002644936
Waste intensity per rupee of turnover adjust-ed for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjust-ed for PPP)	0.0000000698532	0.0000000764432
Waste intensity in terms of physical output	0.0004421429954	0.0004519492352
Waste intensity (optional) – the relevant met-ric may be selected by the entity		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	44	16.7
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	44	16.7
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	613.93	646.00
Total	613.93	646.00

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

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

We have implemented thorough waste management protocols at both the Imagicaa Parks and Novotel Hotel. Our approach includes several key stages: waste collection, careful segregation, efficient recycling, and proper disposal. We specifically repurpose wet waste for gardening, promoting a sustainable cycle. All waste management processes are closely monitored by certified vendors.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
NIL				

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA). If not, provide details of all such non-compliances, in the following format: Yes

Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable			

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: 2
 b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Indian Association of Amusement Parks and Industries (IAAPI)	National
2	Retailers 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:

Name of authority	Brief of the case	Corrective action taken
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
NIL					

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

Sr. No.	Name of Pro-ject for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NIL						

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

Imagicaa maintains strong connections with local communities. Any grievances are communicated to our head of operations and then addressed by the relevant departments on a case-by-case basis. Additionally, Imagicaa engages in various social initiatives, such as distributing drinking water to local villages when needed and supporting the development of community services and local schools.

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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs / small producers	35.3%	32.8%
Directly from within India	95%	95%

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

Particular	FY 2023-24	FY 2022-23
Rural	-	-
Semi-urban	82%	78%
Urban	-	-
Metropolitan	18%	22%

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.

We handle guest feedback, suggestions, and complaints regarding their experiences at the park, both during their visit and afterwards, as applicable.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Particular	FY 2023-24		Remark	FY 2022-23		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	1	1	The concerns have been addressed from our side pending responses from the customers
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	42	5	The concerns have been addressed from our side pending responses from the customers	61	13	The concerns have been addressed from our side pending responses from the customers
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	8	0	NA	10	0	NA
Other	21	1	The concerns have been addressed from our side pending responses from the customers	32	2	The concerns have been addressed from our side pending responses from the customers

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

Particular	Number	Reasons for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

Yes, <https://www.imagicaaworld.com/privacy-policy/>

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

No such instances/issues have been faced so far.

7. Provide the following information relating to data breaches

- Number of instances of data breaches along-with impact: NIL
- Percentage of data breaches involving personally identifiable information of customers: NIL
- Impact, if any, of the data breaches: Not Applicable