

September 01, 2023

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

**Sub: Business Responsibility and Sustainability Report for the Financial Year 2022-23**

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 2022-23, which also forms part of Annual Report for the financial year 2022-23.

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**

Regd. Office: 30/31, Sangdewadi, Khopoli-Pali Road, Taluka Khalapur, District Raigad- 410 203. T: +91-2192-279 900

Corporate Office: 201, 2<sup>nd</sup> floor, Landmark Building, New Link Road, Opp. Infiniti Mall, Andheri (West), Mumbai - 400053. T: +91-22-6984 0000

Corporate Identity Number (CIN): L92490MH2010PLC199925 · Website:www.imagicaaworld.com · Email: contactus@imagicaaworld.com

## BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

### SECTION A: GENERAL DISCLOSURES

#### I. DETAILS OF THE LISTED ENTITY

S. No.	Particular	Details
1.	Corporate Identity Number	L92490MH2010PLC199925
2.	Name of the Listed Entity	Imagicaaworld Entertainment Limited ("the Company"/ "Imagicaa")
3.	Year of incorporation	2010
4.	Registered office address	30/31 Sangdewadi Khopoli Pali Road, Taluka-Khalapur, District Raigad - 410203, Maharashtra
5.	Corporate address	201, 2 <sup>nd</sup> Floor, Landmark Building, Opp. Infinity Mall, New Link Road, Andheri West, Mumbai 400 053
6.	E-mail	<a href="mailto:compliance@imagicaaworld.com">compliance@imagicaaworld.com</a>
7.	Telephone	022-6984 00 00
8.	Website	<a href="http://www.imagicaaworld.com">www.imagicaaworld.com</a>
9.	Financial year for which reporting is being done	April 1, 2022 to March 31, 2023
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11.	Paid-up Capital	₹ 8,91,53,45,790 as on March 31, 2023
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 00 00 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.

#### II. PRODUCTS/SERVICES

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	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%

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

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

### 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	4	4
International	Not Applicable		

Note: The Company's businesses and operations are mainly at Khopoli, Maharashtra, with a corporate office in Mumbai. In March 2023, the Company started its operations in Surat, Gujarat. Details of park locations, including parks and resort owned/operated by the Company, are provided' in Corporate Governance Report forming part of this Annual Report.

#### 17. Markets served by the entity:

##### a. Number of locations

Locations	Number
National (No. of States)	2
International (No. of Countries)	Not Applicable

##### 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 has a wide spectrum of customer base. While the flagship parks are located within close proximity between Mumbai and Pune as primary catchment, the Company caters to customers across all age groups from across the country. Recently, the Company has also opened a water park in Surat city in the state of Gujarat. The customer base is spread across all economic strata and our promotional offers make it convenient and affordable for price sensitive customers as well. The Company caters to various customer segments such as individuals, schools, groups, corporate as well as weddings and events.

### IV. EMPLOYEES

#### 18. Details as at the end of Financial Year:

##### a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	552	492	89.13%	60	10.87%
2.	Other than Permanent (E)	-	-	-	-	-
3.	<b>Total employees (D + E)</b>	552	492	89.13%	60	10.87%
<b>WORKERS</b>						
4.	Permanent (F)	-	-	-	-	-
5.	Other than Permanent (G)	395	322	81.52%	73	18.48%
6.	<b>Total workers (F + G)</b>	395	322	81.52%	73	18.48%

## b. Differently abled Employees and workers:

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

## 19. 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	4	1	25.00%

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

Particulars	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	36.5%	56.6%	38.4%	30.5%	30.4%	30.5%	25.0%	18.8%	24.3%
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

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

## VI. CSR DETAILS

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

(ii) Turnover (in ₹): 25,055.04 Lakhs

(iii) Net worth (in ₹): 23,549.40 Lakhs

**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 web-link 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 complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities****	<a href="https://www.imagicaaworld.com/about-imagicaa/">https://www.imagicaaworld.com/about-imagicaa/</a>	0	0	NA	0	0	NA
Investors (other than shareholders)*	<a href="https://www.imagicaaworld.com/corporate-governance/#InvestorInfo">https://www.imagicaaworld.com/corporate-governance/#InvestorInfo</a>	0	0	NA	0	0	NA
Shareholders*	<a href="https://www.imagicaaworld.com/corporate-governance/#InvestorInfo">https://www.imagicaaworld.com/corporate-governance/#InvestorInfo</a>	0	0	NA	0	0	NA
Employees and workers**	<a href="https://www.imagicaaworld.com/corporate-governance/#Policies">https://www.imagicaaworld.com/corporate-governance/#Policies</a>	0	0	NA	0	0	NA
Customers***	<a href="https://www.imagicaaworld.com/terms-and-conditions/">https://www.imagicaaworld.com/terms-and-conditions/</a>	0	0	NA	0	0	NA
Value Chain*** Partners	<a href="https://www.imagicaaworld.com/terms-and-conditions/">https://www.imagicaaworld.com/terms-and-conditions/</a>	0	0	NA	0	0	NA
Other (please specify)	-						

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 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.

**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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Customer Experience and Satisfaction	Risk	Customer satisfaction is essential for a theme park and hotel as it drives the reputation on a base level and hence it is a great opportunity for the Company. An unsatisfactory consumer experience may pose a risk to business continuity, while a positive customer experience can ensure enhanced profits and brand reputation. Also positive guest experience results in Revisit as well as a strong word of mouth opinion which is a powerful tool in drawing more guests as well as reducing marketing costs	<p>Imagicaa’s customer satisfaction starts right from the stage where he/she starts to book the ticket. Hence, the Company deploys following practices to ensure high standards of guest experience.</p> <ul style="list-style-type: none"> <li>• The Company has trained staff at its call centre team to facilitate and drive Guest intent to park visitation.</li> <li>• One to one guest handing GRE team is deployed at the entrance of the Park.</li> <li>• Security team on duty enables securing/screening guest and baggage system.</li> <li>• Easy ticket (Virtual Ticket) implemented for ease of guest entry and reduce crowding.</li> <li>• Welcome performance at the entrance for a grand entry experience for the guest.</li> <li>• Help desk counters at dedicated locations of the Park for Guest essential queries.</li> <li>• To enhance Guest experience and excitement the Company conducts lucky draws with gifting or prizes.</li> <li>• Collecting Comprehensive Feedback: Use various channels such as surveys, feedback forms, social media, and customer reviews to collect feedback from guest. Gather both positive and negative feedback to gain a well-rounded view of their experiences.</li> <li>• Customer Experience means a journey which makes the customer feel happy, satisfied, justified, with a good service, for ensuring the revisit of the guest in the Park.</li> <li>• the Company focus on customer experience</li> </ul>	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2	Product Quality and Safety	Risk	<p>Significant efforts are required for keeping the rides of the theme park safe, including maintenance, safety checks, repair work, and other on-site tasks. Proper precaution shall be taken to ensure health and safety is on track as it avoids the risk of several mishaps, fall accidents, fatality and injuries. Additionally, temporary employees can be at a risk due to a lack of training or work experience. If health and safety are not protected, there may be fines and penalties; major events may result in acute injury and potential liabilities due to legal or regulatory actions.</p>	<p>Imagicaa is extremely committed to safety and the regimen and achievements include:</p> <ul style="list-style-type: none"> <li>• Daily safety checks on Rides &amp; Attractions.</li> <li>• Double Safety harness for all rides.</li> <li>• OHSMS/ISO 45001:2018 LICENSE</li> <li>• Attendants &amp; Fire Marshals with 2-way radios walkie talkie all-over the park.</li> <li>• Successfully implanted PTW (Permit to work) system and closure.</li> <li>• Procurement of high quality material/ equipment's without negligence for Rides &amp; Attractions.</li> <li>• Strict adherence to inward vendor policy.</li> <li>• Strict adherence to Event policy and Disclaimer.</li> <li>• Annual /Quarterly Health checkup for staff to ensure optimal performance of duties.</li> <li>• Cleaning and maintaining Hygiene all through the Park by facilitating good housekeeping.</li> <li>• Horticulture is a major activity taken by the company maintaining adequate numbers of plantation in the park. This helps maintain cool temperature at the park and maintain natural beauty of the park.</li> <li>• 100% IMS standard integrations - Environment Management System Implementations &amp; Safety Management Systems throughout the Theme Park &amp; Water Park facilities.</li> <li>• Periodical training is conducted to develop a good safety work environment culture.</li> <li>• PPE - Provided personal protective equipment to all employees exposed to the residual risks while performing the activity.</li> <li>• Compliance of Form B - fire backup/ monitoring and implanted system.</li> <li>• Lightning arrester to protect against lightning hazards</li> <li>• Fire extinguishers at every nook and corner of Rides &amp; Attraction at the park.</li> <li>• CCTV surveillance throughout the park</li> <li>• Public address system to flash emergency warnings if needed</li> <li>• Fully Equipped first aid medical facility with professional Doctors &amp; nurses.</li> </ul>	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				<ul style="list-style-type: none"> <li>Implanted Emergency preparedness plan to mitigate any kind of emergency handling.</li> <li>Safety evacuation layout boards/ signage's and assigned emergency assembly points.</li> <li>Hazard Identification and Risk Assessment (HIRA) is carried out for all risk activity and risk control are placed for Human Safety.</li> <li>Central safety committee has been formed since 2014 to discuss and mitigate any hazard identified.</li> <li>All HSE practices are annually audited and certified by BIS (Bureau of Indian Standards) as per ISO 45001:2018.</li> <li>The safety regiment is available at: <a href="https://www.imagicaaworld.com/safety-and-health/">https://www.imagicaaworld.com/safety-and-health/</a></li> </ul>	
3	Energy Management	Risk	The hospitality and entertainment parks industry (especially theme parks) is typically energy-intensive, as energy is required to operate the rides, lighting, fireworks and other facilities. Decisions made by a firm regarding the energy intensity of its operations and the sources from which it obtains its energy may vary over time, impact the organization's operating efficiency and risk profile.	<ul style="list-style-type: none"> <li>Imagicaa is having in-house green initiatives for rides and attractions optimum operations and thereby the energy consumption.</li> <li>Presently Imagicaa is having open access power arrangement for 8 MW renewable energy (solar and wind), through which more than 60% of power requirement is getting fulfilled.</li> <li>Imagicaa is setting up a 8MW captive solar project, which is presently in process and will be completed by October 2023.</li> <li>Installed EV charging stations for the charging of Electric Vehicle.</li> <li>Installed motion control lights as a part of energy management.</li> </ul>	Negative
4	Water and Waste Management	Risk	Typically, waste is generated as part of a company's operations, maintenance of machinery, office administrative work and food discard. Improper waste handling may contribute to air pollution, climate change and various direct and indirect impacts on the ecosystem. It may also cause health and safety risks to personnel exposed to the waste.  Non-compliance with waste management regulations may lead to the imposing of heavy fines.	<p>Rapidly the climate is changing, hence proactive environmental action is necessary through Solid Waste Management as well as limiting use of water and recycling wherever feasible.</p> <ul style="list-style-type: none"> <li>Waste is segregated at the source with the assistance of color coded biodegradable garbage bags/bins into dry, wet &amp; horticulture waste.</li> <li>Park wide waste bins are highly visible and placed in easy to access spaces to encourage use.</li> <li>Waste is collect and transport at the designated waste segregation yard.</li> <li>The wet waste is prepared to be fed to the Organic Waste Converter (OWC) for converting into organic manure.</li> <li>Avoid disposal by open dump/animal feeding/landfilling.</li> </ul>	Negative



S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
				<ul style="list-style-type: none"> <li>• Ensure that E-waste/hazardous waste is segregated, collected and store in a secured manner till it is sent to the authorized recycler.</li> <li>• Ensure proper PPE are in use by waste handlers.</li> <li>• Provide waste management training for waste handlers.</li> <li>• Imagicaa has water treatment plant for treatment of dam and outsourced water.</li> <li>• Imagicaa has Sewage treatment plant for recycle of waste water, which is used for Horticulture and toilet flushing, after treatment.</li> <li>• UV filters are installed in Theme park and water park for drinking water.</li> <li>• Maintaining chlorination in the swimming pool for bacterial disinfection.</li> <li>• Imagicaa has its own rain harvesting reservoir and that water is used for water park, Theme park and Hotel after treatment.</li> </ul>	
5	Innovation	Opportunity	The entertainment industry has the potential for unleashing innovation amongst various talents. Product design and innovation can assist theme parks to stay competitive and relevant in an everchanging market. By embracing new designs paired with technologies, theme parks can tap advantage of new market opportunities and boost customer experience.	<p>The management and promoters actively participate in trade fairs and industry gatherings to meet various manufacturers, innovators, technology providers etc.</p> <p>Apart from the same, there are periodic 'think tanks' sessions with the senior teams members &amp; HODs for brainstorming on ideas and concepts which could be implemented across all sites.</p>	Positive
6	Employee well-being, training and Retention	Risk	Higher employee retention rates convey good company policies and practices. However, a high attrition rate indicates low employee satisfaction to investors. Ensuring employee well-being can boost employee morale and reduce hiring and onboarding costs.	<p>Imagicaa values its employees and makes considerable efforts to come up with policies that benefits its employees</p> <ul style="list-style-type: none"> <li>• The Company provides group mediclaim policies to all our employees.</li> <li>• The Company conducts employee skill development training programs.</li> <li>• The Company acknowledges and rewards long-term services of employees.</li> <li>• The Company provides flexible working hours and work from home facilities for employees depending upon their profile.</li> <li>• The Company has a transfer program for employees who would like to change their profile.</li> </ul>	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
<b>Policy and management processes</b>									
1. a. Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web Link of the Policies, if available	<a href="https://www.imagicaaworld.com/corporate-governance/#Policies">https://www.imagicaaworld.com/corporate-governance/#Policies</a>								
2. Whether the entity has translated the policy into procedures. (Yes / No)	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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO 9001: 2015	ISO: 45001: 2015	-	-	ISO: 14001: 2018	-	-	-
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are focused on reducing our carbon footprint by moving to more renewable energy sources, and further reducing areas where plastic is being used.								
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 improve on the ESG front and will be preparing a roadmap for improving its sustainability parameters. Following the goals are set then performance shall be measured.								
<b>Governance, leadership and oversight</b>									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	Imagicaa is committed to reduce its carbon footprint and move towards more energy efficient and renewable sources of energy. The Company is already drawing close to 60% of its energy requirement from renewal sources like solar and wind through Power Purchase Agreements. Imagicaa has also initiated to set-up its own captive solar power plant as part of its ESG initiatives.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Dhimant Bakshi, Chief Executive Officer & Chief Marketing Officer								
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.	The Company is in the process of setting up a committee for the ESG related decisions and roadmap.								

Note: Stakeholder identification policy is an internal policy has not been approved by the board. We are in the process of getting the board approval for the same.

**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	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 as per statutory regulations. All the internal policies are reviewed by the Senior Management.

**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 are 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:**

Questions	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)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/ No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

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

**PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable****Essential Indicators****1. Percentage coverage by training and awareness 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	0	NA	0%
Key Managerial Personnel	0	NA	0%
Employees Other than BoD and KMPs	31 training session were conducted during the year covering various topic areas	1. Prevention of Sexual Harassment 2. Health & Safety 3. Employee skill development 4. Prevention of Insider Trading 5. 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 (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):**

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

Non-Monetary				
NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Penalty/Fine		Nil		
Settlement		Nil		
Compounding Fee		Nil		

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

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

Yes, the Company has a zero-tolerance to bribery and corruption. This is a part of our code of conduct. The Company is committed to acting professionally, fairly and with integrity in all its business dealings and relationships wherever it operates and implementing and enforcing effective systems to counter bribery. The Company upholds all laws relevant to countering bribery and corruption in India <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:**

	FY 2022-23	FY 2021-22
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

	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	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.

**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.**

Particulars	FY2022-23	FY2021-22	Details of improvements in environmental and social impacts
R&D	0	0	NA
Capex	7.58%	1%	<ol style="list-style-type: none"> <li>During the year FY23, the Company, as a part of its environment initiatives, began work on a captive solar project which would get commissioned in FY24. This will reduce consumption of conventional energy by 40%.</li> <li>The Company has made several efforts to go paperless for several functions and developed an in-house portal which has reduced paperwork, and other offline activities.</li> <li>During COVID phase, the IT team developed contact less entry solutions for park visitations.</li> </ol>

**2. a. Does the entity have procedures in place for sustainable sourcing?**

Yes, Imagicaa procures materials only from vendors who fulfil 100% of legal requirements. We have an IMS policy have integrated both Environment Management System (ISO 14001:2015) at company. We are working on continuous improvement and are constantly increasing the percentage of sustainably sourced resources and putting in place a mechanism for tracking the share of sustainable sourcing.

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

In FY23, we sourced 16% of our total purchases from sustainable sources, a 3% increase from FY22.

**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 which does not have any reusage or recycling.

**4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities. 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 (B)	% (B / A)	Number (B)	% (B / A)	Number (B)	% (B / A)	Number (B)	% (B / A)
<b>Permanent Employees</b>											
Male	492	492	100%	492	100%	0	0%	492	100%	0	0%
Female	60	60	100%	60	100%	60	100%	0	0%	0	0%
Total	552	552	100%	552	100%	60	100%	492	100%	0	0%
<b>Other than Permanent Employees</b>											
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	% of employees covered by										
	Total (A)	Health insurance		Accident Insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (B)	% (B / A)	Number (B)	% (B / A)	Number (B)	% (B / A)	Number (B)	% (B / A)
<b>Permanent Employees</b>											
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>Other than Permanent Employees</b>											
Male	322	322	100%	322	100%	0	0%	322	100%	0	0%
Female	73	73	100%	73	100%	73	100%	0	0%	0	0%
Total	395	395	100%	395	100%	73	100%	322	100%	0	0%

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

Benefits	FY 2022-23			FY2022-21		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
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%	N.A	0%	0%	N.A

Note: Workers are covered by Third Party contracts. They are required to adhere to the statutory compliances as per the state rules. The agreement with third party contractors mandates to fulfill these compliances.

**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 physical disabled employees we have wheelchair pathway and lift, as well as we have wheelchair if needed & Persons with Disabilities washroom at 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.**

We are in process of drafting the policy and getting board approval of the same.

**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%	50%	-	-
<b>Total</b>	100%	89%	-	-

Note: Only two persons had gone on maternity and one of them left the organization after 3 months of rejoining from the maternity leave.

**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 raise concerns, questions and grievances to their HOD or the Vigilance officer to effectively resolved these concerns in a timely manner. Employees are strongly encouraged to raise any matters pertaining to ethics, discrimination or harassment, and to report suspected violations of applicable laws, regulations and policies. The vigil (Whistle Blower) mechanism aims to provide a channel to the directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud or violation 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 recognized 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 (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)
<b>Total Permanent Employees</b>						
Male	-	-	NA	-	-	NA
Female	-	-	NA	-	-	NA
<b>Total Permanent Workers</b>						
Male	-	-	NA	-	-	NA
Female	-	-	NA	-	-	NA

## 8. Details of training given to employees and workers:

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)
<b>Employees</b>										
Male	492	492	100%	492	100%	479	479	100%	479	100%
Female	60	60	100%	60	100%	46	46	100%	46	100%
<b>Total</b>	<b>552</b>	<b>552</b>	<b>100%</b>	<b>552</b>	<b>100%</b>	<b>525</b>	<b>525</b>	<b>100%</b>	<b>525</b>	<b>100%</b>
<b>Workers</b>										
Male	322	322	100%	322	100%	166	166	100%	166	100%
Female	73	73	100%	73	100%	35	35	100%	35	100%
<b>Total</b>	<b>395</b>	<b>395</b>	<b>100%</b>	<b>395</b>	<b>100%</b>	<b>201</b>	<b>201</b>	<b>100%</b>	<b>201</b>	<b>100%</b>

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 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	492	408	83%	0	0	0%
Female	60	50	83%	0	0	0%
<b>Total</b>	<b>552</b>	<b>458</b>	<b>83%</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Workers</b>						
Male	0	0	0%	0	0	0%
Female	0	0	0%	0	0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0%</b>

Note: As the park was not operational for major part of FY 2021-22 due to covid induced lockdowns by the authorities, performance review process could not be carried out and all the eligible employees were given a standard increment for the year.



**10. Health and safety management system:**

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

Imagicaa gives utmost importance to health & safety areas. We have OHSMS 45001-2018 certification and have implement 100% IMS standards for Environment Management System Implementations & Safety Management Systems. The company provides proper inductions and signages to guests for safety preparedness through out the park. Regular training sessions are conducted for employees for safety preparedness. <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 carried out for all risk activity and risk control are placed for Human Safety.

Process Hazard Analysis is carried out through HAZOP, HIRA techniques to identify and control the risk related process, equipment and people engaged in the activities.

Central safety committee has been formed to discuss and mitigate the risk identified 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, Imagicaa 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, The park is 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 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.65	0
	Workers	-	-
Total recordable work-related injuries	Employees	61	21
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

High level risk assessment is conducted based on past historic events and potential risks are identified and evaluate the risk level. Initiate assessment to eliminate/reduce the activity which has potential to harm or cause injury to the team.

Suitable engineering solutions like placing guards and interlocks to reduce the risk levels are provided and follow Safety Management System viz., issue permit to work, and provide work (Job) safety training. PPE - Provided personal protective equipment to all employees exposed to the residual risks while performing the activity.

The Company has high standard safety mechanisms including daily preventative checks for rides, regular review of safety processes by the safety committee, daily inspection of IFT teams and scheduled & unannounced audits from third parties. Routine scheduled safety audits are conducted by International reputed safety auditors/ firms. The gaps, if any, are rectified on timely basis without compromising safety.

**13. 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
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

**14. Assessments for the year:**

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

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

- Ensured that all work / job shall be performed after complete understanding of all the risks associated / Permit-To-Work condition before carrying out the job.
- Few engineering control systems have been upgraded this year based upon technical recommendations:
- Upgradation of Tagging (Red Tag & Green Tag) system to machine specific procedures.
- Estimated time limiting adequate shutdown has performed for all rides for maintaining of Rides.
- Reviewed and updated the Systematic Operating Procedure on maintenance work.
- Adherence to Permit to work with Risk Assessment for all non-routine activities in line with 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 identify key stakeholders based on their relationship with the company, whether internal/external
- Our stakeholders are our investors, customers, employees, suppliers, government / regulators and the community. We maintain strong relationships with each of the stakeholders and are regularly be in touch with them to resolve any issues they have or understand their suggestions/ 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 (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, 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
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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Pamphlets, Community 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
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:

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	552	552	100%	525	525	100%
Other than Permanent	0	0	0%	0	0	0%
<b>Total Employees</b>	552	552	100%	525	525	100%
<b>Workers</b>						
Permanent	0	0	0%	0	0	0%
Other than Permanent	395	395	100%	201	201	100%
<b>Total Workers</b>	395	395	100%	201	201	100%

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

Category	FY 2022-23					FY 2021-22				
	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)
<b>Employees</b>										
<b>Permanent</b>										
Male	492	312	63%	180	37%	479	246	51%	233	49%
Female	60	54	90%	6	10%	46	20	43%	26	57%
<b>Other than Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Workers</b>										
<b>Permanent</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>Other than Permanent</b>										
Male	322	254	79%	68	21%	166	136	82%	30	18%
Female	73	63	88%	10	13%	35	32	91%	3	9%

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	7	-	1	-
Key Managerial Personnel	3	71,98,792	1	20,00,000
Employees other than BoD and KMP	491	3,21,142	57	2,81,970
Workers	-	-	-	-

Note: The Non-Executive Directors are being paid sitting fees only, hence not considered for median remuneration. Executive Directors did not draw any remuneration during the FY 2022-23.

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

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

Imagicaaworld has an internal mechanism to redress grievances related to human rights issue. Any human rights issue can be raised by anyone to the company's Vigilance Officer, via email, letter, oral, or any other mode of communication. The Vigilance officer is responsible to investigate the issue and take necessary steps to redress the issue in a timely manner.

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

Yes, the Internal Sexual Harassment Committee, has internal mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

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

Imagicaa is in the process of reviewing the past agreements where human rights requirements are to be incorporated.

**9. Assessments for the year:**

	% 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	-

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

No significant risks/concerns arising from the above assessments were identified, hence, no corrective actions were required.

**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) in GJ	55,680.52	27,008.47
Total fuel consumption (B)	4,879.92	5,270.45
Energy consumption through other sources (C)	NIL	NIL
Total energy consumption (A+B+C)	60,560.43	32,278.92
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.000024	0.000045
Energy intensity (optional) - the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance have been carried out by an external agency? (Y/N)  
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? (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.**

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 2022-23	FY 2021-22
<b>Water withdrawal by source (in kiloliters)</b>		
(i) Surface water	1,63,650	89,320
(ii) Ground water	0	0
(iii) Third party water	1,60,989	87,836
(iv) Seawater/ desalinated water	0	0
(v) Others (Recycled)	1,39,676	65,468
<b>Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)</b>	<b>4,64,315</b>	<b>2,42,624</b>
Total volume of water consumption (in kiloliters)	4,64,315	2,42,624
Water intensity per rupee of turnover (Water consumed (in kiloliters) / turnover(in rupees)	0.00018	0.00033
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

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

Yes, we have a Zero Liquid Discharge. We have STP (Sewage treatment plant) at Imagicaa and Novotel Hotel with latest MBR Technology for optimum performance.

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

Parameter	Please specify unit	FY 2022-23	FY 2021-22
Sulfur dioxide as NO2	Mg/nm3	19.6	20.0
Nitrogen dioxide as SO2	Mg/nm3	27.8	44.6
Particulate matter (PM)	Mg/nm3	35.5	50.0
Persistent organic pollutants (POP)		0	0
Volatile organic compounds (VOC)		0	0
Hazardous air pollutants (HAP)		0	0
Others – please specify		NA	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. Yes

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

**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 <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tons of CO <sub>2</sub> equivalent	1,223.01	1572.76
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tons of CO <sub>2</sub> equivalent	5056.22	4573.10
Total Scope 1 and Scope 2 emissions per rupee of turnover	Metric tons of CO <sub>2</sub> equivalent per rupee of turnover in lakhs	0.25	0.85
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

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

Yes, we have a project focused on mitigating greenhouse gas emissions at our theme park. A comprehensive strategy is being executed to promote sustainability and harness renewable energy sources. Notably, we have successfully implemented electric vehicle charging stations throughout the park, providing eco-friendly transportation options. Advancing even further, we are in the final stages of establishing an 8MW self-contained solar facility. Enthusiastically, these initiatives will significantly curtail the park's carbon footprint and stand as a beacon of inspiration for patrons and enterprises alike. As our theme park continues its expansion, paramount attention will be given to the scalability aspect of the charging infrastructure and solar installation, ensuring seamless accommodation of growing visitor numbers and escalating energy needs in the years ahead.

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

Parameter	FY 2022-23	FY 2021-22
<b>Total Waste generated (in metric tons)</b>		
Plastic waste (A)	26.84	7.27
E-waste (B)	3.6	0.1
Bio-medical waste (C)	0.008	0.005
Construction and demolition waste (D)	0	0
Battery waste (E)	10.97	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	NA	NA
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	621.28	222.29
Dry Waste	421.76	134.93
Wet Waste	167.08	79.12
Metal Scrap Waste	32.437	8.24
<b>Total (A+B+C+D+E+F+G+H)</b>	<b>662.69</b>	<b>229.67</b>

Parameter	FY 2022-23	FY 2021-22
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tons)</b>		
<b>Category of waste</b>		
(i) Recycled	16.7	7.9
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
<b>Total</b>	<b>16.7</b>	<b>7.9</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tons)</b>		
<b>Category of waste</b>		
(i) Incineration	0	0
(ii) Landfilling	0	0
(iii) Other disposal operations	646.00	221.77
<b>Total</b>	<b>646.00</b>	<b>221.77</b>

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

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.

We have established comprehensive waste management protocols at both of our operational sites, namely the Imagicaa Parks and Novotel Imagicaa Hotel. Our waste management approach encompasses various crucial stages, including waste collection, meticulous waste segregation, effective recycling procedures, and appropriate waste disposal methods. Specifically, we ensure that wet waste is repurposed for gardening purposes, contributing to a sustainable cycle. It's important to note that all waste management processes are meticulously overseen by certified vendors, ensuring proper and compliant practices are consistently maintained.

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:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
			Not Applicable

11. 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

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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

Yes, we are compliant with all the applicable environmental laws regulations and guidelines in India.



**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:

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
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
	Not Applicable	

**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
Not Applicable					

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

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Not Applicable						

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

Imagicaa maintains close ties with the local communities. Grievances if any, are communicated to our head of operations. Thereafter, the grievances/ concerns are addressed by relevant Departments on a case-to-case basis. Additionally, Imagicaa participates/contributes in a number of social upbringing activities like drinking water distribution to the local villages when needed, help in development of Community services , local school, etc..

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	32.8%	38.5%
Sourced directly from within the district and neighbouring districts	90%	92%



**PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner**

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

We address guest feedbacks/suggestions/complaints related to the services and their experiences at the park as well as post visit as applicable.

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

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

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

	FY 2022-23		Remark	FY 2021-22		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	1	1	Refer to note	0	0	NA
Advertising	0	0	NA	2	1	Refer to note
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	61	13	Refer to note	67	3	Refer to note
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	10	0	NA	14	1	Refer to note
Other	32	2	Refer to note	5	0	Refer to note

Note: 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:**

	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, Imagicaa has implemented data privacy policy on cyber security and risk related to data privacy. Policy is available at <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.