

# BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

## SECTION A: GENERAL DISCLOSURES

### I. Details of the Listed Entity

S. No.	Particular	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L92132MH1982PLCO28767
2	Name of the Listed Entity	Zee Entertainment Enterprises Limited ('Z')
3	Year of incorporation	1982
4	Registered office address	18 <sup>th</sup> floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013.
5	Corporate office address	18 <sup>th</sup> floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013.
6	E-mail	shareservice@zee.com
7	Telephone	022-71061234
8	Website	www.zee.com
9	Financial year for which reporting is being done	April 1, 2024 to March 31, 2025
10	Name of the Stock Exchange(s) where shares are listed	In India 'Z' is listed on: 1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
11	Paid-up Capital (In ₹)	₹ 96.1 crore
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. Vikas Somani Chief – Strategy, M&A and Business Development Tel: +91 22 7106 1234 Email: ZEEL.InvestorRelations@zee.com
13	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures given in this report are made on a standalone basis, unless otherwise specified.
14	Name of assurance provider	TUV SUD South Asia Pvt. Ltd.
15	Type of assurance obtained	Reasonable Assurance

### II. Products/services

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

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

#### 17. 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	Content and Broadcasting	602	>90%

### III. Operations

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

Location	Number of plants	Number of offices*	Total
National	NA	13	13
International	NA	8	8

Notes:

- \*Includes data on consolidated basis as on 31.03.2025
- NA – Not applicable

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

##### a. Number of locations

Locations	Number
National (No. of states)	28 States and 8 Union Territories
International (No. of countries)	190+

Note: Includes data on consolidated basis as on 31.03.2025

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

**Response:** The contribution of exports is 6% of the total turnover of the entity.

##### c. A brief on types of customers

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

### IV. Employees

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

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

S. No	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
<b>Employees</b>						
1	Permanent (D)	2,486	1,980	79.6	506	20.4
2	Other than Permanent (E)	948	816	86.1	132	13.9
<b>3</b>	<b>Total employees (D + E)</b>	<b>3,434</b>	<b>2,796</b>	<b>81.4</b>	<b>638</b>	<b>18.6</b>
<b>Workers</b>						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
<b>6</b>	<b>Total workers (F + G)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>

NA – Not applicable

##### 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)	6	5	83.3	1	16.7
2	Other than Permanent (E)	0	0	0	0	0
<b>3</b>	<b>Total differently abled employees (D + E)</b>	<b>6</b>	<b>5</b>	<b>83.3</b>	<b>1</b>	<b>16.7</b>

S. No	Particulars	Total(A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
<b>Differently-abled Workers</b>						
4	Permanent (F)	NA	NA	NA	NA	NA
5	Other than Permanent (G)	NA	NA	NA	NA	NA
6	Total differently abled workers (F + G)	NA	NA	NA	NA	NA

NA - Not Applicable

**21. Participation/Inclusion/Representation of women:**

	Total(A)	No. and percentage of Females	
		No.(B)	%(B/A)
Board of Directors	7	2	28.6
Key Management Personnel	3	0	0

**22. Turnover rate for permanent employees and workers:**

(Disclose trends for the past 3 years)

	FY 2024-25 (Turnover rate in current FY)			FY 2023-24 (Turnover rate in previous FY)			FY 2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	15.2%	27.1%	17.7%	11.0%	19.7%	12.9%	15.0%	24.7%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

NA - Not Applicable

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

S. No	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding / Subsidiary / Associate / Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
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**Response:** For details on our subsidiaries and joint ventures, please refer to Annexure A to Director's Report Forms part of the Annual Report.**VI. CSR Details****24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)****Response:** Yes.

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

**ii. Turnover (in ₹)****Response:** 8,294.1 Cr.

Note: Includes data on consolidated basis as on 31.03.2025

**iii. Net worth (in ₹)****Response:** 11,533.4 Cr.

Note: Includes data on consolidated basis as on 31.03.2025

**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) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		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	No	-	-	-	-	-	-
Investors (other than shareholders)	Yes. Investors can register their complaints at SEBI's <a href="https://scores.sebi.gov.in/scores-home/">https://scores.sebi.gov.in/scores-home/</a>	0	0	-	0	0	-
Shareholders	Yes. Shareholders can register their complaints at SEBI's <a href="https://scores.sebi.gov.in/scores-home/">https://scores.sebi.gov.in/scores-home/</a>	14	0	-	8	0	-
Employees and workers	Yes. Employees can register their complaints/grievances through an internal portal.	4	0	-	0	0	-
Customers	Yes. Customers can register their complaints on <a href="https://www.zee.com/content-grievance-submission-form/">https://www.zee.com/content-grievance-submission-form/</a>	0	0	-	0	0	-
Value Chain Partners	No	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

Note: Customers are only referred to as viewers. The complaints/grievances received on content grievance portal which are other than the principle 1 to 9 are resolved in a timely manner.

**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:

A Double Materiality Assessment (DMA) undertaken at 'Z' involving both internal and external stakeholders, aimed at identifying the ESG related material issues. This exercise resulted in the identification of critical material issues for 'Z'. Outlined below are the six foremost material issues along with their respective risks and opportunities, mitigation strategies and the financial implications for the company:

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.	Business Ethics	Risk & Opportunity	<b>Risk:</b> Ethical business conduct is important to keep long term shareholder's trust in business. Any ethical misconduct may result in loss of reputation and even financial losses.	'Z' believes in conducting all its business affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, ethical behaviors and prudent commercial practices. 'Z' has in place Risk Management policy,	<b>Positive implications:</b> Business ethics is a bedrock of good governance and ultimately sustains the confidence of stakeholders in the company.

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)
			Opportunity: A step to build good governance and strong business culture.	compliance policy and code of conduct which is to be always adhered to by every employee.	<b>Negative Implications:</b> Any misconduct in a company's commercial operations can pose significant financial loss to the organization.
2.	Data Privacy and Cybersecurity	Risk and Opportunity	<p><b>Risk:</b></p> <ol style="list-style-type: none"> <li>ZEE5 as a OTT service is available across various geographical locations. Any non-compliance to existing and new regional privacy regulations such as Digital Personal Data Protection Act (DPDPA) and laws may attract fines and pose reputational risk.</li> <li>The use of Generative-AI tools in corporate operations carries risks like biases, data misinterpretations, intentional misuse and legal/ethical issues, potentially causing reputational harm, penalties, and financial losses.</li> <li>Increasing spectrum of cybersecurity threats, ranging from conventional hacking techniques, sophisticated phishing &amp; more advanced and emerging threats such as ransomware attacks may result in breach of IT systems and can bring significant consequences, including operational disruptions, data exposure, legal liabilities, and reputation damage.</li> <li>Increased Content Piracy hinders revenue generation through legitimate channels such as subscriptions, pay-per-view, and advertising, resulting in financial losses to 'Z'.</li> </ol>	<p><b>Data Privacy:</b></p> <ol style="list-style-type: none"> <li>A comprehensive Privacy Program has been defined and implemented based on ISO 27701 standard and General Data Protection Regulation (GDPR).</li> <li>Privacy Impact Assessments and Privacy by Design are conducted regularly. Process in place for Privacy Incident Management.</li> <li>Perform gap assessment against Digital Personal Data Protection Act (DPDPA) upon release of the rules by the Indian Government, as part of continuous monitoring to enhance data privacy.</li> </ol> <p><b>Cyber Security:</b></p> <ol style="list-style-type: none"> <li>Delivering awareness to employees on responsible and ethical use of Generative-AI tools as defined in the Information Security Policy, promoting informed use of Generative AI technologies while safeguarding organizational data.</li> <li>'Z' conducts periodic ethical phishing simulations to assess and train employees in identifying and reporting phishing attempts. These exercises strengthen our human firewall and support a proactive cybersecurity culture, reducing the risk of social engineering threats.</li> </ol>	<p><b>Positive implications:</b></p> <p>Reduced financial risks due to strong cybersecurity infrastructure, increased competitive advantage due to monetization of data, improved customer trust.</p> <p><b>Negative Implications:</b></p> <p>Increased cost of security measures, exposure to legal and regulatory fines, reputational damage, increased operational costs, business interruption and downtime, increased insurance costs.</p>

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)
			<p><b>Opportunity:</b></p> <ol style="list-style-type: none"> <li>Through proactive compliance measures, 'Z' can bolster its reputation for privacy consciousness, enhancing stakeholder's trust and fostering sustainable growth in diverse markets.</li> <li>Strategically implementing Generative-AI in corporate environment can enhance decision-making, operational efficiency, and innovation resulting in competitive advantage.</li> <li>By implementing robust cybersecurity measures, 'Z' can strengthen the IT systems, reduce the likelihood of breaches and mitigate potential consequences. This proactive approach not only safeguards against operational disruptions, data exposure, legal liabilities, and reputational damage but also fosters resilience, builds stakeholder trust, and positions 'Z' as a leader in cybersecurity preparedness.</li> <li>By implementing proactive measures and innovative strategies to curtail Content Piracy, we can not only mitigate financial losses but also foster a thriving ecosystem that rewards creativity, enhances consumer trust, and sustains the growth of the media and entertainment ecosystem.</li> </ol>	<ol style="list-style-type: none"> <li>A Comprehensive Information Security Management System based on ISO27001 standard in place to safeguard our IT Systems by identifying, protecting, detecting, responding, and recovering against emerging threats, ensuring seamless business continuity.</li> <li>'Z' successfully migrated to the new ISMS standard (ISO/IEC 27001:2022) in December 2024, reaffirming our commitment to continuously enhancing our security posture, safeguarding critical data, and maintaining the trust of our customers, partners, and stakeholders.</li> <li>Introduction of server-side watermarking help us to identify every copy of pirated content leaked by any means/ source and take appropriate block or take-down action.</li> <li>Preventing piracy through real-time identification and blocking any unusual or malicious attempts to download the content using in-house developed tool.</li> <li>Onboarded 2 piracy content Take Down service partners for Linear (Broadcast) &amp; ZEE5 (OTT) platform services, strengthening our Content Security &amp; Anti-Piracy efforts.</li> </ol>	

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)
3.	Intellectual Property Protection & Anti-Piracy	Risk and Opportunity	<p><b>Risk:</b></p> <ol style="list-style-type: none"> <li>'Z' being in the Media &amp; Entertainment industry, the business model relies heavily on the monetization of intellectual property—films, TV shows, music, scripts, and distribution rights.</li> <li>These high-value assets are frequently targeted for piracy and unauthorized distribution via torrent sites, illegal streaming platforms, and unauthorized duplication. This can result in: Revenue loss in theatrical releases, streaming, and content syndication.</li> </ol> <p><b>Opportunity:</b></p> <ol style="list-style-type: none"> <li>Proactive IP protection strengthens our market position and supports global distribution partnerships.</li> <li>Enables monetization through licensing and content syndication.</li> <li>Enhances brand trust with stakeholders (content creators, partners, investors).</li> </ol>	<p><b>Content/IP Protection:</b></p> <ol style="list-style-type: none"> <li>The Content Security &amp; Anti-Piracy SOP has been enhanced to cover ZEE5, Linear, Zee Music, and Zee Studios, with oversight by a high-level governing body and support from a cross-functional team working collaboratively to drive initiatives.</li> <li>Use of industry-leading Digital Rights Management (DRM) systems and Watermarking technology to track and trace leaks and illegal distribution of Z's Content IP.</li> <li>Partnership with industry-leading Cyber Threat Intelligence services to monitor dark web marketplaces and piracy networks.</li> <li>Geo-blocking and region-specific access control to limit illegal streaming of Z's Content outside licensed territories.</li> <li>Rapid legal takedowns using DMCA provisions with strategic litigation and partnership with law enforcement and anti-piracy coalitions e.g., Dynamic John Doe Order - allowing 'Z' to block content piracy websites at the ISP level.</li> <li>Ongoing IP monitoring and rights assessment, with automated tools to block piracy via behavior analysis and security measures like strong authentication and enhanced proxy detection on ZEE5 OTT.</li> </ol>	<p><b>Positive implications:</b> Nil</p> <p><b>Negative Implications:</b></p> <ol style="list-style-type: none"> <li>Potential annual revenue loss due to piracy or unauthorized use of Z's IP (e.g., theatrical, web series and originals).</li> <li>High upfront and recurring costs for DRM and Watermarking tools, legal enforcement, and IP disputes.</li> <li>Despite the cost of mitigation, these investments are necessary for long-term protection of Z's creative assets and sustainable monetization.</li> </ol>
4.	Customer Experience & Content Responsibility	Risk and Opportunity	<p><b>Risk:</b></p> <p>Poor customer experience constitutes a critical operational and strategic risk, rather than merely a design deficiency. Its impact is far-reaching, directly influencing key business metrics such as growth trajectory, profitability, and long-term brand equity.</p>	<ol style="list-style-type: none"> <li>Leveraging in-house consumer-centric content design expertise by drawing on proprietary frameworks like Project Kahani, Ikigai and Bharat Yatra, we craft culturally rooted, insight-driven narratives that resonate deeply with audiences creating content that is authentic, emotionally compelling and relevant.</li> </ol>	<p><b>Positive implications</b></p> <ol style="list-style-type: none"> <li>Market share growth</li> <li>Better monetization</li> <li>Higher Net Promoter Score (NPS) and brand power</li> <li>Positive consumer sentiment</li> </ol>

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)
			<ol style="list-style-type: none"> <li>Customer Attrition: Inadequate user experience can significantly diminish user engagement and session duration, resulting in increased app uninstalls (e.g., ZEE5) and elevated customer churn rates, thereby adversely affecting customer retention.</li> <li>Reputational Risk: Suboptimal customer interactions often manifest as negative reviews and low app store ratings, which can erode brand reputation and credibility, while impeding organic growth through reduced positive word-of-mouth.</li> <li>Competitive Positioning: Poor customer experience weakens the brand's value proposition, creating a strategic disadvantage relative to competitors offering superior user engagement, ultimately leading to loss of market share.</li> </ol> <p>Responsible content stewardship is not only a legal and ethical obligation but a strategic imperative as well.</p> <ol style="list-style-type: none"> <li>Dissemination of inappropriate, misleading, or insensitive content can result in public backlash, media scrutiny and loss of audience trust. Viewers increasingly demand accountability and ethical storytelling. Irresponsible content may alienate core demographic segments.</li> <li>Regulatory breaches in content compliance such as violations of broadcasting codes, defamation laws, hate speech regulations or children's content guidelines.</li> <li>Advertisers may disassociate from content deemed controversial or misaligned with brand values.</li> </ol>	<ol style="list-style-type: none"> <li>Brand health monitoring as a strategic early indicator system by utilizing third-party brand health tracking across key channels and ZEE5 to measure core KPIs such as NPS, brand equity and brand power; serving as leading indicators for market share trends and enabling timely strategic interventions.</li> <li>Integrated consumer experience ecosystem across platforms with a dedicated customer experience practice for ZEE5 and response team for Linear TV to maintain an ongoing feedback loop with viewers. This includes active social listening to capture sentiment trends for our launches and shows and Focused Group Discussions (FGDs) to explore consumer aspirations, conflicts, and cultural nuances fueling more resonant and authentic content development.</li> <li>An omni-content strategy adopted across linear &amp; digital, language markets basis customer experience and research learnings ensures a cohesive brand voice and experience for our viewers and enables the creation of future-ready content pipeline.</li> <li>For Sensitive Content – At the inception of the show, Legal and Standards &amp; Practices (SnP) SPOC, coordinates with Content team &amp; advise from legal and regulatory standpoint to mitigate exposure under the applicable laws. In addition, the final content (before being made available on TV and/or digital platform) is vetted by SnP team.</li> </ol> <p>All TV and OTT Content is vetted by SnP team (digital and linear), prior to airing, to ensure compliance to the applicable broadcasting codes etc.</p>	<p><b>Negative Implications</b></p> <ol style="list-style-type: none"> <li>Customer churn and dissonance</li> <li>Lower ratings</li> <li>Declining viewership and share</li> </ol>

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)
			<p><b>Opportunity:</b></p> <ol style="list-style-type: none"> <li>Seamless, engaging experiences encourage longer viewing sessions, repeated visits and sustained subscriptions. Higher consumer Life Time Value, reduced churn and lower Customer Acquisition Cost (CAC) pressure over time.</li> <li>Organic growth through advocacy where in satisfied users become brand advocates—sharing content, recommending platforms and boosting app ratings. This can result in enhanced word-of-mouth marketing, virality, and organic user acquisition at low cost.</li> <li>Monetization Upside – A positive customer experience drives higher engagement allowing for smarter ad targeting, personalized upselling and bundling opportunities resulting in higher ad CPMs, increased conversion to premium plans and more attractive partnership propositions.</li> <li>Data-driven content personalization enabled by greater trust and content affinity catalysing richer behavioural data collection, powering tailored content recommendations.</li> <li>Improved watch time, higher satisfaction scores and competitive differentiation through algorithmic excellence.</li> <li>Stronger brand equity &amp; channel loyalty reinforced by high quality content and experience.</li> </ol>		

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)
5.	Talent attraction and retention	Risk and Opportunity	<p><b>Risk:</b> Our voluntary attrition rate for FY 2024–25 stands at 17.7%, slightly higher than the market average of 17.2%. Despite the marginal difference, this remains a concern for us considering:</p> <ol style="list-style-type: none"> <li>Core Dependency on Talent to drive content quality, brand differentiation, and audience engagement.</li> <li>Aggressive competition for the same talent pool from competitors.</li> <li>Turnover-related disruptions, which impact project timelines, increase risk, and lead to loss of institutional knowledge.</li> </ol>	<ol style="list-style-type: none"> <li>Promote Internal Job Postings (IJPs): Encourage transparent internal career opportunities to reduce retention and succession risks by enabling employees to apply for new roles within the organization.</li> <li>Structured Career Paths &amp; Development: Implement clear career paths, upskilling programs, and mentorship to support employee growth and skill development.</li> <li>Strengthen Employer Branding &amp; Employee value proposition (EVP): Use storytelling and employee testimonials to showcase our culture and values, attracting and retaining talent.</li> <li>Expand Wellness Programs: Offer wellness initiatives beyond insurance, including mental health support, fitness activities, and women-centric policies to promote overall wellbeing and inclusion.</li> </ol>	<p><b>Negative Implications:</b> High attrition rates pose a financial and strategic risk. Beyond recruitment and onboarding costs, the departure of key talent leads to lost productivity, delayed projects, and erosion of institutional knowledge. Critically, it also results in missed business opportunities—slowing innovation, impacting revenue pipelines, and increasing the risk of market share loss.</p>
6.	Climate Change Resilience	Risk and Opportunity	<p><b>Risk:</b></p> <ol style="list-style-type: none"> <li>Potential interruptions in operational continuity due to power outage attributable to exclusive reliance on non-renewable energy sources.</li> <li>Impact reputation and financial performance.</li> </ol> <p><b>Opportunity:</b></p> <ol style="list-style-type: none"> <li>Implement energy and cost saving initiatives.</li> <li>Develop renewable sources of energy consumption alternatives for long term consumption.</li> <li>Achieve reduction in Green House Gas (GHG) emissions through energy management initiatives.</li> </ol>	<ol style="list-style-type: none"> <li>Develop robust GHG inventory for Z's global operations, identify sources of energy consumption and carbon emissions.</li> <li>Identify areas of deployment of energy conservation and carbon emissions reduction strategies.</li> <li>Replace outdated equipment and systems with energy efficient technology.</li> <li>Develop climate change strategy for carbon emissions reduction.</li> <li>Conduct Climate risk mapping and energy audits.</li> </ol>	<p><b>Positive implications:</b></p> <ol style="list-style-type: none"> <li>Cost saving due to energy efficient equipment and systems.</li> <li>Strengthen investor's and shareholder's confidence due to sustainable business practices.</li> </ol> <p><b>Negative Implications:</b></p> <ol style="list-style-type: none"> <li>Investments for upgrading existing energy management system.</li> </ol>

**SECTION B: MANAGEMENT AND PROCESS DISCLOSURES**

**Policy and Management Processes**

Sr. No.	Disclosure	P1	P2	P3	P4	P5	P6	P7	P8	P9
Sr. No.	Disclosure	Business Ethics	Product Responsibility	Employee Well-being	Stakeholder Engagement	Human Rights	Environment Protection	Public & Regulatory Policy	CSR	Customer Relation
1.a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	Refer to the <a href="#">Code of Conduct, Information Security Policy, Privacy Policy, Whistleblower &amp; Vigil Mechanism Policy_v2, Insider Trading Code, and Gifts and Entertainments Policy</a> (available on our intranet)	Refer to the <a href="#">Code of Conduct, Information Security Policy, and Privacy Policy</a> .	Refer to the <a href="#">Code of Conduct, Nomination and Remuneration Policy, Employee Health and Safety Policy, Mediclaim Insurance Policy, and Equal Employment Opportunity Policy</a> (available on our intranet)	Refer to the <a href="#">Investment Policy, Risk of Conduct, CSR Policy_16.07.2024, and Code of Conduct</a>	Refer to the <a href="#">Code of Conduct and Prevention of Sexual harassment at Workplace (POSH) Policy, Equal Employment opportunity Policy</a> (available on our intranet)	Refer to the <a href="#">Code of Conduct</a>	Refer to the <a href="#">Code of Conduct</a>	Refer to the <a href="#">CSR Policy_16.07.2024 and Code of Conduct</a>	Refer to the <a href="#">Code of Conduct, Information Security Policy, and Privacy Policy</a> .
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes. All the policies are engrained in day-to-day business operations of the Company and are implemented at all Management levels and monitored by the Chief Executive Officer (CEO), from time to time.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. Some of our policies such as Code of Conduct (CoC), CSR Policy, Whistleblower & Vigil Mechanism Policy, Gifts & Entertainment Policy, Information Security Policy, Employee Health and Safety Policy, etc. are extended to our value chain partners. Though not all company's policies/ initiatives apply to vendors/ suppliers, the Company follows zero tolerance on any acts of bribery and corruption by such agencies during their dealings with the Company and/ or with any of its employees.								
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. Information Security Management System (ISMS) and ISO 27001 standard certification for ISMS.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The goals and targets are updated on a periodic basis by the Company.								

Sr. No.	Disclosure	P1	P2	P3	P4	P5	P6	P7	P8	P9
Sr. No.	Disclosure	Business Ethics	Product Responsibility	Employee Well-being	Stakeholder Engagement	Human Rights	Environment Protection	Public & Regulatory Policy	CSR	Customer Relation
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The policies of the company have helped in building a high-trust, high-performance culture.								

**Governance, Leadership & 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)	Chief Executive Officer, Key Managerial Personnel of the Company is responsible for the business responsibility report of the Company as authorized by the Board of Directors of the Company.  The rapidly evolving Media & Entertainment (M&E) sector is progressively defined by creativity and its ability to engage and enlighten the audiences. At 'Z' ESG values flow through our operations and in the content we create. Our approach to implement ESG in the organizational structure by fostering collaborative engagement with stakeholders, meticulously measuring ESG parameters, and articulating our strategies through transparent public reporting. Our ESG strategy and the implementation roadmap are formulated based on the material issues identified through a comprehensive exercise of double materiality assessment during FY 2024-25. A significant progress in E, S and G has been achieved through the strategies adopted throughout the year. We strive to achieve business success while connecting with individuals and communities worldwide through our on-screen content and off-screen endeavors in the realm of women empowerment, integrated rural development, public health enhancement, preservation of our cultural heritage and disaster relief and recovery. We have collaborated with NGOs for community development programs as per the CSR policy of the Company.  Also refer to our CEO's message given in the Annual Report FY 2024-25.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Punit Goenka Designation - Chief Executive Officer (CEO)								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<b>Response:</b> Our board committees look at all dimensions of ESG via Audit Committee (AC), CSR Committee, Nomination and Remuneration Committee (NRC), Stakeholders Redressal Committee (SRC) and Risk Management Committee (RMC). Our board committee scrutinize the aspects of ESG on regular intervals, such as RMC identifies ESG material issues, ongoing CSR projects/ fundings etc.								

**10. Details of Review of NGRBCs by the Company**

Principle	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Board of Directors / committees of the board									As and when required								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Board of Directors / committees of the board									Quarterly								

- Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**  
**Response:** Yes. The company consults the external agencies on a need basis and most of the policies are evaluated / reviewed regularly by the CEO and / or respective senior executives. Post review, these policies are approved by the Board of Directors of the Company.
- If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:**  
**Response:** Not Applicable

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE****Principle 1**

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

**Essential Indicators****1. Percentage coverage by training and awareness Programs on any of the principles during the financial year:**

Segment	Total number of training and awareness Programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness Programs
Board of Directors (BODs)	5	POSH, CoC, Information Security & Data privacy, Integrity, Ethics, Insider Trading code, Treasury Policy, Vigil Mechanism, Related-party Transaction Policy	100
Key Managerial Personnel (KMP)	6	POSH, CoC, Information Security & Data privacy, Integrity, Ethics, Samwad	100
Employees other than BoD and KMPs	17	POSH, CoC, Information Security & Data privacy, Integrity, Ethics, Governance, Transparency, Accountability, Employee Wellbeing, Sustainability, Inclusive Growth, Human Rights, CSR, Customer Value, Customer Relations	98.8
Workers		Not applicable	

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

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

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

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

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

**Non-Monetary**

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

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

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

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

**Response:** Our Code of Conduct lays down the foundation for promoting and emphasizing anti-bribery and anti-corruption behavior in the workplace. 'Z' has a zero-tolerance approach to bribery and corruption. The code is mandatorily adhered by all employees of the organization. For more information, refer to our Code of conduct at the link - [https://assets-prod.zee.com/wp-content/uploads/2021/08/12144334/Code-of-Conduct\\_website.pdf](https://assets-prod.zee.com/wp-content/uploads/2021/08/12144334/Code-of-Conduct_website.pdf)

**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 2024-25	FY 2023-24
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	NA	NA

Note – Not Applicable

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

	FY 2024-25		FY2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors		No Such Instances		
Number of complaints received in relation to issues of Conflict of Interest of the KMPs		No Such Instances		

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

**Response:** Not applicable

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

	FY 2024-25	FY 2023-24
Number of days of accounts payables	73	87

**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 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA

Parameter	Metrics	FY 2024-25	FY 2023-24
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.07	0.07
	b. Sales (Sales to related parties / Total Sales)	0.02	0.03
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.08	0.06
	d. Investments (Investments in related parties / Total Investments made)	0.40	0.95

NA - Not Applicable

**Leadership Indicators**

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

Total number of awareness programmes held	Topics/ principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
2	Orientation session of Sustainability and ESG, ESG initiatives in Media and Entertainment sector	Not measurable
10	ESG awareness sessions at shoot location for crew. The topics covered were energy management, waste management, Health and Safety, ESG policies etc.	11.9%

**2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.**

**Response:** 'Z' has zero tolerance towards unethical business practices and follows strict guidelines in relation to conflict of interest. 'Z' has a separate CoC for Directors and Senior Management which inter alia provides that while performing their duties, Directors shall carry out their responsibilities to the exclusion of any personal advantage, benefit or interest. In case of conflict, Directors shall promptly inform the Board and withdraw from participation in decision-making connected with the matter. For more details, please refer to CoC for Directors and Senior Management at link - <https://assets-prod.zee.com/wp-content/uploads/2020/03/Code-of-Conduct-for-Board-and-SMP-Clean.pdf>

**PRINCIPLE 2**

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

**Essential Indicators**

**1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively**

	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
R&D	0.06%	Not measurable	<ol style="list-style-type: none"> <li>Activities of on-site ESG assessment, training and data collection at shoot locations.</li> <li>Consulting services for ESG assessment of value chain partners.</li> <li>Consulting services for conducting Double Materiality Assessment (DMA).</li> <li>External Assurance agency services for ESG data verification.</li> </ol>
Capex	0.34%	0.05%	<ol style="list-style-type: none"> <li>SaaS based tool utilization for monitoring and tracking of E, S and G data points on regular basis.</li> <li>A dual fuel kit has been retrofitted into four Diesel Generator (DG) sets to diminish diesel consumption, thereby yielding a reduction in carbon emissions.</li> </ol>

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

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

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

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

**3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for: Not Applicable**

**Response:** Not Applicable

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

**Response:** Not Applicable.

**Leadership Indicators**

**1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format.**

**Response:** No

**2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

**Response:** Not applicable

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

**Response:** Not applicable

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

**Response:** Not applicable

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

**Response:** Not applicable

**Principle 3**

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

**Essential Indicators**

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

Category	Total (A)	Percentage of employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent employees</b>											
Male	1,980	1,980	100	1,980	100	NA	--	1,980	100	0	--
Female	506	506	100	506	100	506	100	NA	--	0	--
<b>Total</b>	<b>2,486</b>	<b>2,486</b>	<b>100</b>	<b>2,486</b>	<b>100</b>	<b>506</b>	<b>100</b>	<b>1,980</b>	<b>100</b>	<b>0</b>	<b>--</b>
<b>Other than Permanent employees</b>											
Male	816	816	100	816	100	NA	--	0	--	0	--
Female	132	132	100	132	100	132	100	NA	--	0	--
<b>Total</b>	<b>948</b>	<b>948</b>	<b>1,100</b>	<b>948</b>	<b>100</b>	<b>132</b>	<b>100</b>	<b>816</b>	<b>--</b>	<b>0</b>	<b>--</b>

NA - Not Applicable

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

Response: Not Applicable

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

	FY 2024-25	FY 2023-24
Cost incurred on wellbeing measures as a % of total revenue of the company	0.06	0.05

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

Benefits	FY 2024-25			FY 2023-24		
	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 (Y/N/N.A.)
Provident Fund (PF)	100	NA	Y	100	NA	Y
Gratuity	100	NA	Y	100	NA	Y
Employee State Insurance Corporation (ESIC)	1	NA	Y	1	NA	Y
National Pension Scheme (NPS)	8	NA	Y	7	NA	Y

## Notes:

- a. All eligible employees covered under the Employee State Insurance Act, 1948 are provided with the benefit.  
b. NA – Not applicable

## 3. Accessibility of workplaces

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

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

## 4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Response: Yes. 'Z' has "Equal Opportunity Employment Policy" available on its intranet and Code of conduct, which provides a commitment to treat every job applicant and employee fairly. 'Z' believes that fair employment practices contribute to a culture of respect. Equal opportunities are provided to all candidates and employees without being biased about their race, region, caste, religion, colour, ancestry, marital status, gender, sexual orientation, age, veteran status, nationality, ethnic origin or disability. 'Z' also ensures that facilities and infrastructure are accessible, and that appropriate systems and processes are in place to support the needs and well-being of employees with disabilities.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	88.9%	NA	NA
Female	100%	93.8%	NA	NA
<b>Total</b>	<b>100%</b>	<b>89.8%</b>	<b>NA</b>	<b>NA</b>

NA - Not Applicable

## 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	Not Applicable
Other than Permanent Workers	Not Applicable
Permanent Employees	Yes, if any permanent employees have a concern or grievance – they reach out to their either Human Resource Business Partners (HRBP) or managers. If they reach out to their managers, the managers loop the HRBP. The HRBP spends time with the employees to understand the details and access the grievance. The action plan is created by the HRBP in consultation with the Head of the Department (HOD) while keeping the Chief Human Resource Officer (CHRO) in the loop and accordingly the redressal of the grievance is actioned. The same is closed with the employee within the stipulated timelines.
Other than Permanent Employees	Yes, the HR of their parent company of the other than permanent employees along with Z's HR follows the similar process as stipulated above for permanent employees, to address and solve the grievances.

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

Response: Not Applicable

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

Category	FY 2024-25					FY 2023-24				
	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	1,980	1,959	98.9	1,966	99.3	2,420	2,274	94.0	2,081	86.0
Female	506	493	97.4	501	99.0	645	582	90.2	544	84.3
<b>Total</b>	<b>2,486</b>	<b>2,452</b>	<b>98.6</b>	<b>2,467</b>	<b>99.2</b>	<b>3,065</b>	<b>2,856</b>	<b>93.2</b>	<b>2,625</b>	<b>85.6</b>
<b>Workers</b>										
Not Applicable										

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No.(B)	% B/A	Total (C)	No.(D)	% D/C
<b>Employees</b>						
Male	1,980	1,945	98.2	2,420	2,384	98.5
Female	506	480	94.9	645	630	97.7
<b>Total</b>	<b>2,486</b>	<b>2,425</b>	<b>97.5</b>	<b>3,065</b>	<b>3,014</b>	<b>98.3</b>
<b>Workers</b>						
Not Applicable						

Notes: All eligible employees as of 31.03.2025, were given performance and career development reviews.

**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?**

**Response:** Yes. 'Z' aims to provide a safe and accident free environment to the employees and contractors working in its premises. The occupational health and safety management system is based on Z's Employee Health and Safety (EHS) policy. This policy is applicable to all the employees and Z's subsidiaries. The processes of periodic assessments to identify safety risk and hazards at workplace, incident management and reporting, prevention of incident, investigation of safety incidents, reporting, training and awareness are followed vigorously at 'Z'.

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

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

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

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

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

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

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

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

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	1.1	4.5
	Workers	NA	NA
Total recordable work-related injuries	Employees	7	33
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

**Note:**

- a. Includes the contract workforce
- b. NA – Not Applicable

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

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

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

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

	FY 2024-25			FY 2023-24		
	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	--	5	0	All complaints are closed
Health & Safety	0	0	--	0	0	--

**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.**

**Response:** Not applicable

**Leadership Indicators**

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

**a. Employees (Y/N)**

**Response:** Yes

**b. Workers (Y/N)**

**Response:** Not applicable

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

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

3. Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
	Employees	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Response: No

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	11.9%
Working Conditions	11.9%

Note: In FY 2024-25, 'Z' had conducted on-site assessments at the shoot locations of the production houses which forms the top 2% of 'Z' value chain, to evaluate ESG criteria as per the BRSR core list. The criteria assessed were of carbon emissions sources, waste handling, Health and Safety and working conditions at the shoot locations, minimum wages, drinking water, shift timings and other parameters. Furthermore, interactions with customers and suppliers which forms the top 2% of 'Z' value chain were facilitated to assess the organization's ESG parameters.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

Response: No risks or concerns have been observed during the assessments of the value chain partners.

**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.

Our stakeholders encompass a diverse array of entities, including investors, customers, suppliers, employees, regulators, and the communities. Investors, who provide vital capital, occupy a position of paramount importance within our stakeholder landscape. 'Z' is fortunate to have built a robust and mutually beneficial relationship with our investors, which is built upon a deep understanding of their expectations and our unwavering dedication to meeting them consistently. Our commitment to delivering client value is a fundamental part of our corporate philosophy, underscoring our unwavering devotion to our clients. Employees serve as pivotal assets in creating value for our clients and the organization; thus, 'Z' prioritizes the provision of gratifying career pathways for such personnel. Suppliers represent indispensable stakeholders, bolstering our enterprise by furnishing essential goods and services. Our unwavering adherence to statutory obligations forms a cornerstone of our Code of Conduct, accentuating the importance of governmental authorities and regulators in the stakeholder ensemble. In alignment with our pledge to inclusive growth, 'Z' insists upon placing the community at the heart of its sustainable business practices, as illustrated through initiatives aimed at empowering women, safeguarding and cherishing our cultural legacy, facilitating disaster relief and recovery, and propelling integrated rural development initiatives.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	Emails, and Conference calls, in person meetings, General meetings, Press release, Advertisement, Website	Ongoing and need basis	Business and Statutory requirements
Customers / Content distribution partners	No	Emails, Newspaper, Advertisement, Pamphlets, Community Meetings, Website, phones, virtual meetings and in-person meetings	Ongoing and need basis	Customer Service and Feedback on products/ services, new business proposals
Suppliers	No	Emails, SMS phones, virtual meetings and in-person meetings	Ongoing and need basis	Business requirements
Employees	No	Emails, SMS phones, virtual meetings, in-person meetings, Town halls, websites, employee engagement surveys	Regularly / Daily	The company follows an open-door policy
Regulatory Bodies / Government	No	E-mail, Phone, websites, and in person meetings	Ongoing and need basis	Business and Statutory requirements
Campuses/Institutes	No	E-mail, Phone and in person meetings, survey engagements	Need basis.	Business requirements
Community	Yes	E-mail, phone, visits and in-person meetings	Ongoing and need basis	CSR activities
Implementation Agency / Business partners	No	E-mail, Phone and in person meetings	Ongoing and need basis	Business requirements
Creative Talent	No	E-mail, Phone and in person meetings	Ongoing and need basis	Business requirements

**Leadership Indicators**

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

Response: Consultation with stakeholders on E, S and G topics are delegated to the Risk and audit team within the organization, as part of overall risk management framework. This Risk and internal audit team is engaging with stakeholders continuously and communicates to the board on the development of the stakeholder engagement. 'Z' has a presence across multiple geographies and the universe of our material concerns is complex and multi-layered. The Risk and audit team identifies such material concerns and their risks and opportunities to the business. This is presented to the Risk and audit committee for their reviews and preparing business strategies. The material concerns are deeply intertwined with the decisions 'Z' implements and the value it seeks to create through the business. Within the domains of E, S and G, 'Z' constantly reviews the most important issues and prepares for them through consultations. 'Z' has identified significant material issues through data-driven and consultative exercise. Material topics were shortlisted and prioritized based on their impact on our stakeholders and our business. On a quarterly basis, every key department shares feedback with the Board on the Material issues.

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

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

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

Response: Not applicable.

**PRINCIPLE 5**

Businesses should respect and promote human rights

**Essential Indicators**

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
<b>Employees</b>						
Permanent	2,486	2,425	97.5	3,065	3,051	99.5
Other than permanent	NA	NA	NA	NA	NA	NA
<b>Total Employees</b>	<b>2,486</b>	<b>2,425</b>	<b>97.5</b>	<b>3,065</b>	<b>3,051</b>	<b>99.5</b>
<b>Workers</b>						
		NA				

Note: NA – Not applicable

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

Category	FY 2024-25					FY 2023-24				
	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	1,980	0	0	1,980	100	2,420	0	0	2,420	100
Female	506	0	0	506	100	645	0	0	645	100
<b>Other than permanent</b>										
Male	816	2	0.2	814	99.8	874	2	0.2	872	99.8
Female	132	0	0	132	100	152	0	0	152	100
<b>Workers</b>										
Not Applicable										

**3.a. Median remuneration / wages**

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

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	5	94,98,272	2	62,13,990
Key Managerial Personnel	3	3,05,22,858	0	NA
Employees other than BoD and KMP	1,977	15,60,485	506	16,82,335
Workers			NA	

Note: Not Applicable

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	19.7	19.3

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

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

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

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

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

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

	FY 2024-25			FY 2023-24		
	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	4	0	--	0	0	--
Discrimination at workplace	0	0	--	0	0	--
Child Labour	0	0	--	0	0	--
Forced Labour/Involuntary Labour	0	0	--	0	0	--
Wages	0	0	--	0	0	--
Other human rights related issues	0	0	--	0	0	--

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

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	0
Complaints on POSH as a % of female employees / workers	0.8	0
Complaints on POSH upheld	0	0

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

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

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

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

## 10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% Central compliance team internally seeks confirmation from all 'Z' offices on "No child labor" policy.
Forced Labour/Involuntary Labour	100%
Sexual Harassment	'Z' internally monitors compliance with all applicable policies and requirements pertaining to these human rights issues in all our offices across India
Discrimination at Workplace	
Wages	100% Regular compliance check through third party to ensure pay above minimum wages to all employees.
Other human rights related issues	Nil

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

Response: Nil

## Leadership Indicators

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

Response: None

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

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

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

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

## 4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	All value chain partners commissioning services for content are required to adhere to the applicable laws and CoC which do not tolerate any form of discrimination and harassment, whether sexual, child abuse, physical, verbal, or psychological. Z's Project coordinators are responsible and assure compliance of the laws by such value chain partners as commissioning services.
Discrimination at Workplace	
Child Labour	
Forced Labour/Involuntary Labour	In FY 2024-25 'Z' conducted ESG assessments at the shoot locations of the production houses which forms 11.9% of inventory partners (by spent). The parameters assessed were working time, wages, resting period, diversity in crew, health and safety, child labour, forced labour, complaints related to discrimination, POSH, etc.
Wages	
Other human rights related issues	

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

Response: Nil

## 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	Unit	FY 2024-25	FY 2023-24
From renewable sources			
Total electricity consumption (A) as Gigajoules	GJ	Nil	Nil
Total fuel consumption (B)	GJ	Nil	Nil
Energy consumption through other sources (C)	GJ	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	GJ	Nil	Nil
From non-renewable sources			
Total electricity consumption (D)	GJ	41,453.6	44,066.8
Total fuel consumption (E)	GJ	94,571.2	93,849.8
Energy consumption through other sources (F)	GJ	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	GJ	1,36,024.8	1,37,916.6
Total energy consumed (A+B+C+D+E+F)	GJ	1,36,024.8	1,37,916.6
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/rupee	0.000002	0.000002
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/rupee	0.000034	0.000038
Energy intensity in terms of physical output – Total energy consumed / per Square meter of area	GJ/sq. mtr	0.57	0.58

## Notes:

- Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
  - The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. Whereas the PPP conversion factor used for FY 2023-24 remains same as published for the year 2024 by International Monetary Fund for India which is 22.4.
  - GJ – Gigajoules
  - Includes consolidated data.
  - Energy consumption and energy intensity values for FY 2023-24 have been restated following a comprehensive analysis of Green House Gas (GHG) emissions undertaken by 'Z', which includes revision in calculation methodology. Additionally, energy consumption reporting has been enhanced to include subsidiaries, in line with the defined reporting boundaries. The operational control approach has been adopted to account for Z's existing properties, including leased assets.
- Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.  
Response: Not applicable.

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

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Water withdrawal by source</b>			
(i) Surface water	KL	Nil	Nil
(ii) Groundwater	KL	89,328.6	62,504.3
(iii) Third party water	KL	57,526.7	73,902.3
(iv) Seawater / desalinated water	KL	Nil	Nil
Others	KL	Nil	Nil
Total volume of water withdrawal (i + ii + iii + iv + v)	KL	1,46,855.2	1,36,406.6
Total volume of water consumption	KL	1,46,855.2	1,36,406.6
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/rupee	0.0000018	0.0000016
Water intensity per rupee of turnover adjusted for PPP (Total water consumption / Revenue from operations adjusted for PPP)	KL/rupees	0.000037	0.000035
Water intensity per annum in terms of physical output- Total water consumed / per Full Time Employees (FTE)	KL/FTE	56.2	42.4

**Note:**

- a. **Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.**  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. KL – Kiloliters
- c. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. Whereas the PPP conversion factor used for FY 2023-24 remains same as published for the year 2024 by International Monetary Fund for India which is 22.4.
- d. Water consumption data for FY 2023-24 is restated as per the internal assessment conducted for the sources and ownership of water withdrawal and consumption process. The water consumption for one of the Z's location reported under third party water consumption instead of ground water consumption.
- e. FTE are the permanent employees reported in Section A. IV. 20. of this report & subsidiaries employees; 125 in FY 2024-25 and 154 in FY 2023-24.
- f. Includes consolidated data.
- g. With the transition to a full return-to-office model in April 2024, 'Z' experienced a renewed vibrancy across its workplaces. This shift, while marking a significant step toward normalcy, also led to an expected increase in water usage as on-site occupancy and operational activity scaled up.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment</b>			
(i) To surface water		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(ii) To Groundwater			
- No treatment	KL	NA	NA
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--

Parameter	Unit	FY 2024-25	FY 2023-24
(iii) To Seawater		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iv) Sent to third-parties		Yes	Yes
- No treatment	KL	Wastewater discharged from most of the offices is treated at builder's Sewage Treatment Plant (STP).	Wastewater discharged from most of the offices is treated at builder's STP
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(v) Others		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
Total water discharged	KL	Not measurable	Not measurable

**Note:**

- a. **Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. NA – Not Applicable
- c. KL – Kiloliters
5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation:**  
**Response:** Wastewater generated at most of the offices is treated through sewage treatment plants owned and operated by commercial property owners. Treated water is recycled within the premises of commercial complex to the extent practically feasible.

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

Parameter	Unit	FY 2024-25		FY 2023-24	
		Gas Engine Stack emissions	Diesel Generator (DG) set stack emissions	Gas Engine Stack emissions	DG set stack emissions
NOx	mg/Nm <sup>3</sup>	63.7	205.6	54	186.8
SOx	mg/Nm <sup>3</sup>	-	35.8	-	30
Particulate matter (PM)	mg/Nm <sup>3</sup>	24	46.7	20	46.3
Carbon Monoxide (CO)	mg/Nm <sup>3</sup>	18	89.9	13	82.4
Non-Methane hydrocarbon (NMHC)	mg/Nm <sup>3</sup>	20	28.8	15	28
Volatile Organic Compounds (VOC)	--	-	-	-	-
Hazardous air pollutants (HAP)	--	-	-	-	-

Note:

- a. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. DG stack emissions and Gas engine stack emissions assessed for quality as per Central Pollution Control Board (CPCB) guidelines at Z's owned office premises by Newcon Consultants and Laboratories which is a government approved laboratory.
- c. The emissions from DG stack and Gas engine stack are reported as average of emissions for each of the monitoring location.
- d. mg/NM<sup>3</sup> - Milligram per Newton Meter cube

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

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Total Scope 1 Emissions</b>	MT CO <sub>2</sub> e	6,065.1	5,929.53
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			
CO <sub>2</sub>	MT CO <sub>2</sub> e	5,362.07	5,307.57
CH <sub>4</sub>	MT CO <sub>2</sub> e	7.98	7.89
N <sub>2</sub> O	MT CO <sub>2</sub> e	4.09	4.21
HFCs	MT CO <sub>2</sub> e	690.96	609.86
Total Scope 2 Emissions	MT CO <sub>2</sub> e	8,340.66	8,722.17
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO <sub>2</sub> e / rupee	0.00000017	0.00000018
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO <sub>2</sub> e / rupee	0.0000036	0.000004
Total Scope 1 and Scope 2 emission intensity in terms of physical output- Total Scope 1 and Scope 2 emission / per Full Time Employees (FTE)	MT CO <sub>2</sub> e / FTE	5.5	4.6

Note:

- a. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. Whereas the PPP conversion factor used for FY 2023-24 remains same as published for the year 2024 by International Monetary Fund for India which is 22.4.

- c. FTE are the permanent employees reported in Section A. IV. 20. of this report & subsidiaries employees; 125 in FY 2024-25 and 154 in FY 2023-24.
- d. Includes consolidated data.
- e. Total Scope 1 & 2 emissions and emissions intensity values for FY 2023-24 have been restated following a comprehensive analysis of GHG emissions undertaken by 'Z', which includes revision in calculation methodology and emission factors. Additionally, Scope 1 and Scope 2 emissions reporting has been enhanced to include subsidiaries, in line with the defined reporting boundaries. The operational control approach has been adopted to account for Z's existing properties, including leased assets.
- f. MT CO<sub>2</sub>e - Metric Tons of Carbon Dioxide equivalent

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

Response: Yes.

'Z' implemented below mentioned initiatives to scale down Green House gas emissions during FY 2024-25:

- We continued exploration and installation of energy efficient Uninterrupted Power Supply (UPS) systems and monitoring energy saving due to installed new UPS equipment.
- High energy efficient motion sensors were installed in ten washrooms both Men and women, to reduce loss of energy when the area is not in use at Z's owned office premises.
- Retrofitting of existing DG set with Dual fuel kit to reduce diesel consumption and relative carbon emissions. This activity was initiated during Q3 of FY 2023-24 and which is in commissioning phase in FY 2025-26.
- An initiative to prioritize usage of hybrid electric vehicles for business travel commenced during Q4 of FY 2024-25. This activity was implemented through an engagement with the existing agency for encouraging sustainable business travel for 'Z'.

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

a. Total Waste generated

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Total Waste generated</b>			
Plastic waste (A)	MT	2.3	7.7
E-waste (B)	MT	1.2	6.3
Biomedical waste (C)	MT	NA	NA
Construction and demolition waste (D)	MT	NA	NA
Battery waste (E)	MT	0.12	10.89
Radioactive waste (F)	MT	NA	NA
Other Hazardous waste			
Used oil (G)	MT	2.7	0.0024
<b>Total hazardous waste (H) = (B+C+D+E+F+G)</b>	MT	4.02	17.19
Other Non-hazardous waste			
Canteen waste/wet waste/Food waste (I)	MT	0.0	36.2
Dry Waste (J)	MT	38.6	0.0
Food Waste (K)	MT	8.7	0.0
Wet Waste (L)	MT	24	0.0
Metal Waste (M)	MT	2.4	1.4
Paper Waste (N)	MT	10.6	28.3
STP Sludge (O)	MT	0.0	0.001
Total other non-hazardous waste (P) = (A+I+J+K+L+M+N+O)	MT	86.6	73.6
Total Waste (H + P)	MT	90.6	90.7

Parameter	Unit	FY 2024-25	FY 2023-24
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	Kg /rupee	0.000001	0.000001
Waste intensity per rupee of turnover adjusted for PPP (Total waste generated/Revenue from operations adjusted for PPP)	Kg /rupee	0.000023	0.000025
Waste intensity per annum in terms of physical output as FTE per annum	Kg /FTE	34.7	28.2
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations</b>			
<b>Category of waste</b>			
(i) Recycled	MT	57.9	54.6
(ii) Reused	MT	0.0	0.0
(iii) Other recovery operations	MT	0.0	0.0
<b>Total</b>	<b>MT</b>	<b>57.9</b>	<b>54.6</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method</b>			
<b>Category of waste</b>			
(iv) Incineration	MT	0.0	0.0
(v) Landfilling	MT	0.0	0.0
(vi) Other disposal operations	MT	32.7	36.2
<b>Total</b>	<b>MT</b>	<b>32.7</b>	<b>36.2</b>

**Note:**

- a. Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. MT – Metric Tons and Kg – Kilogram
- c. NA – Not applicable
- d. Total waste recovered through recycling, re-using or other recovery operations includes Plastic waste, E-waste, Battery waste, used oil, Dry waste, Metal waste and Paper waste.
- e. Other disposal options – Waste disposal carried out by builder or authorized vendor. Waste disposal quantity for landfilling and other waste disposal option for FY 2023-24 is restated.
- f. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2025 by International Monetary Fund for India which is 20.66. Whereas the PPP conversion factor used for FY 2023-24 remains same as published for the year 2024 by International Monetary Fund for India which is 22.4.
- g. FTE are the permanent employees reported in Section A. IV. 20. of this report & subsidiaries employees; 125 in FY 2024-25 and 154 in FY 2023-24.
10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes  
**Response:** Waste management practices are being implemented at all our office premises. The daily generated waste from the premises has been properly segregated for further disposal. Green production guidelines are being implemented at all our production bases, which includes e-waste disposal through external partners. Also, employees are encouraged to avoid the use of paper and single-use plastic or minimize usage in case of absolute necessity.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:  
**Response:** Our offices are in government approved premises and do not fall in/around ecologically sensitive areas.
12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:  
**Response:** None
13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non compliances, in the following format:  
**Response:** Yes. 'Z' is compliant with the applicable environmental laws/regulations/guidelines in India.

**Leadership Indicators**

1. Water withdrawal, consumption and discharge in areas of water stress:

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

- (i) **Name of the Area:** As per National Compilation on dynamic Ground Water Resources of India, 2023, about 3 water stress zones have been identified where four 'Z' offices are located.

List of water stress regions	No. of 'Z' offices
Bangalore City	2
Jaipur urban	1
Guindy, Chennai	1

- (ii) **Nature of operations:**

- a. Tech Center and 'Z' office in Bangalore city,  
b. 'Z' office in Jaipur Urban  
c. 'Z' office in Guindy Chennai

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

Parameter	Unit	FY 2024-25	FY 2023-24
<b>Water withdrawal by source</b>			
(i) Surface Water	KL	Nil	Nil
(ii) Groundwater	KL	Nil	Nil
(iii) Third party water	KL	10,037.5	22,551.1
(iv) Seawater / desalinated water	KL	Nil	Nil
(v) Others	KL	Nil	Nil
Total volume of water withdrawal	KL	10,037.5	22,551.1
Total volume of water consumption	KL	10,037.5	22,551.1
Water intensity per rupee of turnover (Water consumed /turnover)	KL/rupees	0.00000012	0.00000015
Water intensity per annum = Total water consumed / Full Time Employees (FTE) of water stress locations	KL / FTE	20.3	17.4
<b>Water discharge by destination and level of treatment entity</b>			
(i) To surface water		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--

Parameter	Unit	FY 2024-25	FY 2023-24
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(ii) To Groundwater		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iii) To Seawater		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iv) Sent to third-parties			
- No treatment	KL	Wastewater discharged from most of the offices is treated at builder's Sewage Treatment Plant (STP)	Wastewater discharged from most of the offices is treated at builder's STP
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(v) Others		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
<b>Total water discharged</b>		Not measurable	Not measurable

**Note:**

- a. **Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. NA – Not Applicable
- c. KL – Kiloliters
- d. Water withdrawal, consumption discharge and intensity consolidated data provided for all four locations of 'Z' in water stress area.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 Emissions	MT CO <sub>2</sub> e	55,102.88	60,358.0
Total Scope 3 emissions per rupee of turnover	MT CO <sub>2</sub> e / rupee	0.00000066	0.00000074
Total Scope 3 emission intensity in terms of physical output- Total Scope 3 emission / per Full Time Employees (FTE)		21.1	18.8

**Note:**

- a. **Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency**  
Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.
- b. Includes consolidated data.
- c. Total Scope 3 emissions and emissions intensity values for FY 2023-24 have been restated following a comprehensive analysis of Green House Gas (GHG) emissions undertaken by 'Z', which includes revision in calculation methodology and emission factors. Additionally, Scope 3 emissions reporting has been enhanced to include subsidiaries, in line with the defined reporting boundaries. The operational control approach has been adopted to account for Z's existing properties, including leased assets.
- d. MT CO<sub>2</sub>e – Metric tons of Carbon Dioxide equivalent
- e. FTE are the permanent employees reported in Section A. IV. 20. of this report & subsidiaries employees; 125 in FY 2024-25 and 154 in FY 2023-24.
3. **With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities**  
**Response:** Not applicable
4. **If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along with summary)	Outcome of the initiative
1.	Replacement of old Air Handling Units (AHU) with energy efficient units	About 30 old AHUs replaced with Electronically Commuted (EC) fan-based energy-efficient AHUs to obtain 40 to 45% energy savings per AHU	The upgrade is delivering energy savings of approximately 40-45% per AHU, with an overall estimated savings of 8,497.2 Kilo Watt-hour (KWH) in FY 2024-25
2.	Replacement of old UPS systems energy efficient units	The old UPS with efficiency of 88% was replaced with a new UPS with an efficiency of 94.5%	An estimated annual energy savings of approximately 12,351.6 KWH observed with the new systems

**5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.****Response:**

The business continuity and disaster management function in 'Z', supports the strategic objective of the organization, protects business interest, and proactively strengthens the organization's ability to effectively respond to internal and external threats and enable seamless, continued delivery of critical business operations, in the event of any disruption.

This robust framework, which underpins our commitment to ethical and transparent conduct (Principle 1) and responsible service delivery to consumers (Principle 9), is ISO 27001 certified and is effectively managed through defined policy, procedures, guidelines and through in-house developed tools that support planning and timely communication with all stakeholders, including employees, partners, and our vast audience base.

'Z' has Emergency Preparedness Plans (EPP) for disasters such as earthquake, floods, cyclones etc. The plan outlines the responsibilities of action owners, plan description including precautions to be taken, evacuation procedures and post incident action plan which would need to be followed at locations facing the emergency scenario. The critical business functions maintain BCP plan that is updated once in twelve months or on a need basis.

The framework identifies business impact of loss/ interruption or disruption and determines appropriate continuity strategy for the same. The associated potential risks are identified, assessed and appropriate response is devised to handle respective risks.

Z's innovative operating model rolled out in response to the COVID-19 disruption is a fully location agnostic thus enabling employees to work remotely, while retaining the same high rigor in operations, governance and security. This model not only enhances our resilience but also supports a more inclusive and flexible work environment for our talent (Principle 3). The fully distributed nature of this model is better suited to ensure business continuity.

High availability of enterprise business applications is ensured through a combination of near and far Disaster Recovery (DR) sites, strategically located across different seismic zones. Source code is securely stored and backed up using an industry-standard version control system, with access granted strictly on a need-to-know basis. Application servers are backed up using snapshots, while databases are backed up incrementally daily, with full backups performed on weekends. A Business Continuity Plan (BCP) and DR drill is conducted every six months for all critical business applications to ensure preparedness and operational resilience.

Z's OTT platform, ZEE5 leverages the high availability of systems has been achieved through multiple availability zones. The Source code is stored and backed-up using the industry standard version control system with access provided on need-to-know basis. Databases are backed up both incrementally and through snapshots. Our Content is delivered via industry-leading CDN having their resilient infrastructure.

This implementation has enabled passive disaster recovery capabilities, which can be activated as and when needed.

6. **Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.**

**Response:** None

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

**Response:** In FY 2024-25 'Z' conducted assessments at the shoot locations of the production houses which form 11.9% of value chain partners (by spent in inventory). The environmental parameters assessed were electricity, fuel, water consumption, waste management, sustainable material consumption, material recycling, waste disposal, etc.

8. **How many Green credits have been generated or procured by the listed company:**

**Response:** Nil

#### PRINCIPLE 7

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

#### Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**

**Response:** 2

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

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

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

Name of authority	Brief of the case	Corrective action taken
		Nil

#### Leadership Indicators

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

S. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
					Nil

#### PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

#### Essential Indicators

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

S. No	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:**

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families(PAFs)	% of PAF 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**

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

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

	FY 2024-25	FY 2024
Directly sourced from MSMEs/ small producers	8	23
Directly from within India	97	96

Note: The percentage calculations were based on the quantity of input materials sourced.

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

Location	FY 2024-25	FY 2023-24
Rural	0	0
Semi-urban	0	0
Urban	12.9	10.4
Metropolitan	87.1	89.6

Note – Locations are categorized as per RBI classification system – rural/semi-urban/urban/metropolitan)

**Leadership Indicators**

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Response: Not applicable

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

S. No	State	Aspirational District	Amount spent(In INR)
1.	Uttar Pradesh	Baharaich, Balarampur and Shravasthi	₹ 1,01,07,656
2.	Jharkhand	Bokaro, Gumla, Khunti, Lohardaga	₹ 1,38,36,253

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

Response: No

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

Response: Not applicable

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

Response: Not applicable

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

Response: Not applicable

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

Response: Not applicable

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Ekam – Unnati Scholarship and continuous mentoring support program for Nursing students	86	100
2.	Bal Raksha Bharat – Rebuilding Lives – Humanitarian and Development Nexus Programme for Himachal Pradesh	4,123	100
3.	PCI India – Udyamita	306	100
4.	PCI India – Public Procurement	1,117	100
5.	Saksham – Education and Empowerment of Children with Multiple Disabilities and Vision Impairment	147	100
6.	Magic Bus India Foundation – Magic Bus Livelihood Program (Phase I, Phase II)	5,475	100
7.	Bal Raksha Bharat – New Horizon–Youth Skill Building and Employment Programme – West Bengal	336	100
8.	Bal Raksha Bharat – New Horizon–Youth Skill Building and Employment Programme – Assam	334	100
9.	PinkishE – Project Laadli	4,200	100
10.	Oscar Foundation – Football and Life Skills Project	393	100
11.	The Nudge – End Ultra Poverty	5,000	100
12.	The Nudge – Asha Kiran	3,800	100
13.	SNEHA – Building Bridges Direct Intervention, Bhiwandi	70,586	100
14.	Muktangan – Global Mills Passage School	588	0
15.	KGRC – Born 2 Shine	30	0

**PRINCIPLE 9**

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

**Essential Indicators**

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

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

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

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

Note: NA – Not applicable

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

	FY 2024-25		Remarks	FY 2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	NA	NA	0	NA	NA
Advertising	0	NA	NA	0	NA	NA
Cyber-security	0	NA	NA	0	NA	NA
Delivery of essential services	0	NA	NA	0	NA	NA
Restrictive Trade Practices	0	NA	NA	0	NA	NA
Unfair Trade Practices	0	NA	NA	0	NA	NA
Other	4,146	0	NA	8,344	0	NA

**Note:**

- a. NA – Not applicable

- b. Other complaints include content related complaints by viewers.

- c. The previous BRSR report classified Data Subject Requests (DSRs) as consumer complaints. In accordance with BRSR guidelines, DSRs are not considered consumer complaints. Therefore, we confirm that there were Zero consumer complaints related to data privacy in both the current reporting period and the previous financial year.

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

	Number	Reasons for recall
Voluntary recalls		
Forced recalls		Not applicable

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

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

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

**Response:** Not applicable.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches

**Response:** 0 (Zero)

- b. Percentage of data breaches involving personally identifiable information of customers

**Response:** Not applicable.

- c. Impact, if any, of the data breaches

**Response:** Not applicable.

#### Leadership Indicators

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

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

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

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

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

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

**Response:** 'Z' is not involved in directly providing essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

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



Add value.  
Inspire trust.

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#### Independent Reasonable Assurance Statement to Zee Entertainment Enterprises Limited on their annual sustainability disclosures in the Business Responsibility and Sustainability Report for the financial year 2024-25

##### Introduction and Engagement

Zee Entertainment Enterprises Limited ('Z') (hereinafter referred to as 'the Company') has developed its Business Responsibility and Sustainability Report (BRSR) (hereinafter referred to as 'the Report') as part of their annual report as per the SEBI circular (SEBI/HO/CFD/CMD-2/P/CIR/2021/562 dated 10<sup>th</sup> May 2021) and based on the BRSR reporting guidelines including the BRSR Core indicators prescribed by SEBI for listed entities. The Company's sustainable performance reporting criteria has been derived from the Principles of National Guidelines on Responsible Business Conduct (NGRBC), Regulation 34(2)(f) of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR- Listing Obligations and Disclosure Requirements"), Guidance note for BRSR format issued by SEBI, and Greenhouse Gas (GHG) Protocol - A Corporate Accounting and Reporting Standard.

TÜV SÜD South Asia Pvt. Ltd. (TÜV SÜD) has been engaged by the Company to conduct and provide Independent Reasonable Assurance on the BRSR Core indicators of the Report those includes the Company's sustainability performance for the period April 1, 2024, to March 31, 2025.

##### The Company's Responsibility

The content of the Reports and their presentation are the sole responsibilities of the Management of the Company. The Company Management is also responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the Reports, so that it is free from material misstatement.

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

##### TÜV SÜD Responsibility

TÜV SÜD, in performing assurance work, is responsible for carrying out an assurance engagement and to provide independent reasonable assurance on the non-financial information of the BRSR Core indicators as described in the 'Scope & boundary of assurance' section below. We do not accept or assume any responsibility for any other purpose or to any other person or organization. Any reliance a third party may place on the Report is entirely at its own risk.

##### Assurance standard and criteria

- We applied the criteria of 'Reasonable' Assurance for Core Indicators of BRSR<sup>1</sup>,
- Our reasonable assurance engagement for Core indicators of BRSR was with respect to the financial year ended March 31, 2025
- We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information", and ISAE 3410, "Assurance Engagements on Greenhouse Gas Statement", issued by the International Auditing and Standards Board.
- We referred to the World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) GHG Protocol as well as ISO 14064-1:2018 and ISO 14064-3:2019 for GHG emissions.

<sup>1</sup> SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11 November 2024 and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dated 28 March 2025.

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

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[www.tuv-sud.in](http://www.tuv-sud.in)





#### Scope and boundary of assurance

We have assured data and information of the BRSR Core Indicators in the Report, pertaining to the Company's sustainability indicators for the period April 1, 2024, through March 31, 2025. We understand that the financial information in the BRSR Core is derived from the Company's audited financial statements.

Our assurance engagement covered the operations and activities of the Company for the following requirements:

- Verifying conformance with the Company's reporting methodologies
- Evaluating the accuracy and reliability of data for the selected indicators

Validation & Verification of sustainability indicators, information & data, based on our professional judgement, was conducted by multidisciplinary team including assurance practitioners, engineers, environmental & social experts of TÜV SÜD in the month of July 2025, for the Company (24 sites across 9 countries where the Z's India and Subsidiaries offices are located) in line with the principle of materiality. The Market Presence of the Company is in India as well as internationally (190+ countries).

TÜV SÜD has identified and selected following 2 sites as sample for verification:

- 'Z' Office Vikhroli west, Mumbai, Maharashtra, India, &
- 'Z' Corporate Office, Lower Parel, Mumbai, Maharashtra, India

In addition, all sustainability performance data of the Company for remaining locations were verified virtually through desktop verification.

#### Assurance Methodology

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

- Evaluate and assess the appropriateness of the quantification methods used to arrive at the sustainability information of the BRSR Core indicators in the Report
- Engagement through discussions with departmental heads, external stakeholders and corporate teams and concerned personnel to understand the process for collecting, collating, and reporting as per Assurance Engagements (ISAE) 3000 (Revised), Guidance Note on BRSR.
- Review of the sustainability initiatives, practices, on ground establishment, implementation, maintenance, and performance described in the Report.
- Review of data collection and management procedures, and related internal controls.
- Assessment of the reporting mechanism and consistency with the reporting criteria.
- Review of appropriateness of various assumptions, estimations and thresholds used by the Company for data analysis.
- Execution of an audit trail of claims and data streams, to determine the level of accuracy in collection, transcription, and aggregation.
- Verification of the fact that no material distortion has been done at any stage.

#### Inherent Limitations and Exclusions

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

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

The Assurance scope excludes the following:

- Data and information falling outside the defined reporting period (April 1, 2024 to March 31, 2025).
- Review of the 'economic and/or financial performance indicators' included in the Report or on which reporting is based; we have been informed of by the Company that these are derived from the Company's audited financial records.
- The Company's statements that describe qualitative/quantitative assertions, expression of opinion, belief, inference, aspiration, expectation, aim or future intention.
- Any disclosures beyond those specified in the Scope section above.



#### Our observations

The sustainability disclosures of the Company, as defined under the scope and boundary of assurance, are reliable, valid and the Company has appropriately consolidated data from different sources at the central level.

The Company has made considerable efforts to ensure consistency of data for this Report; however, the Company may continue to improve robustness of its data collection and collation process.

Our above observations, however, do not affect our conclusion regarding the Report.

#### Conclusion

Based on the scope of our review, we conclude the following:

- Reasonable Assurance of BRSR selected Core indicators: The sustainability disclosures of the BRSR selected Core indicators as mentioned in 'Scope and boundary of assurance' reasonably fulfil the criteria of relevance, completeness, reliability, neutrality, and understandability as per 'reasonable' assurance criteria. We found that the information and data provided in all the sections and principles are consistent and adequate with regards to the reporting criteria of the BRSR.

Our conclusions are outlined below:

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

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

**Materiality:** The materiality assessment process has been carried out, based on the requirements of the Assurance Engagements (ISAE) 3000 (Revised), Guidance Note on BRSR and as per GRI 2021 considering aspects that are internal and external to the company's context of the organization. The Reports fairly bring out the aspects and topics and their respective boundaries of the diverse operations of the Company in our view, the Reports meet the requirements.

**Responsiveness:** We believe that the responses to the material aspects are defined and captured in the Reports, in our view, the Reports meet the requirements.

**Completeness:** The Reports have fairly disclosed the general and specific standard disclosures including the Disclosure on Management Approach, monitoring systems and sustainability performance indicators as prescribed in the standards in accordance with the Core requirement. In our view the Reports meet the requirements.

**Reliability:** Most of the data and information was verified by the assurance team and found appropriate. Minor inaccuracies in the data identified during the verification process were found to be attributable to transcription and interpretation errors and these errors were corrected immediately. Therefore, in accordance with the ISAE 3000 (Revised) assurance engagement, TÜV SÜD concludes that the sustainability data, parameters, information, and indicators presented in the Reports are reliable and acceptable.

**Impact:** We observed and assessed that the Company has well-defined procedures to routinely monitor and measure their sustainability impact, and they have skilled subject matter experts who are driving sustainability effectively and efficiently.

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

During verification we did not come across any such instances or issues where we found anything which has an impact on the ecosystem and well as the neighboring infrastructure. In our view, the Reports meet the requirements.

Our statements do not extend to any disclosures or assertions relating to future performance plans and/or strategies disclosed in the reports

#### Our Independence, Ethical Requirements and Quality Control

Our team comprises subject matter experts of multidisciplinary professionals, have complied with independence policies of TÜV SÜD, which address the requirements of the ISAE 3000 (Revised) in the role as independent Verifier. TÜV SÜD states its independence and impartiality and confirms that there is "no conflict of interest" regarding this assurance engagement. In the reporting year, TÜV SÜD did not work with the Company on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations.

TÜV SÜD was not involved in the preparation of any content or data included in the Reports, except for this assurance statement.

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



**Statement of Independence, Impartiality and Competence**

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

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

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

Attestation,



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

Date: 14<sup>th</sup> August, 2025



**Appendix 1  
 Identified Sustainability Information**

**A. BRSR Core Indicators**

S. No.	Principles	Attribute	Parameter
1	Principle 6 – E7	Green-house gas (GHG) footprint	1. Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 2. Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) 3. GHG Emission Intensity (Scope 1+2) a) Total Scope 1 and Scope 2 emissions (MT)/Total Revenue from Operations adjusted for PPP b) Total Scope 1 and Scope 2 emissions (MT)/Total Output of Product or Services
2	Principle 6 - E3 Principle 6 - E4	Water Footprint	1. Total water consumption 2. Water consumption intensity a) Water intensity per rupee of turnover adjusted for PPP b) Water intensity in terms of physical output 3. Water Discharge by destination and levels of treatment
3	Principle 6 – E1	Energy Footprint	1. Total Energy Consumed 2. % of energy consumed from renewable sources 3. Energy intensity a) Energy intensity per rupee of turnover adjusted for PPP b) Energy intensity in terms of physical output
4	Principle 6 – E9	Embracing circularity - details related to waste management by the entity	1. -Plastic waste (A) -E-waste (B) -Battery waste (E) -Other Hazardous waste (G) -Other Non-hazardous waste generated (H) -Total waste generated ((A+B+C+D+E+F+G+H)) -Waste intensity a) Waste intensity per rupee of turnover adjusted for PPP b) Waste intensity in terms of physical output 2. For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations 3. For each category of waste generated, total waste disposed by nature of disposal method
5	Principle 3 – E1 (c) Principle 3 – E11	Enhancing Employee Wellbeing and Safety	1. Spending on measures towards the wellbeing of employees and workers – cost incurred as a % of the total revenue of the Company 2. Details of safety-related incidents for employees and workers (including contract-workforce) a) Number of permanent disabilities b) Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) c) No. of fatalities
6	Principle 5 – E3 (b) Principle 5 – E7	Enabling Gender Diversity in Business Complaints on POSH (sexual harassment)	1. Gross wages paid to females as a % of wages paid 2. Complaints on POSH a) Total complaints on Sexual Harassment (POSH) reported b) Complaints on POSH as a % of female employees/workers c) Complaints on POSH upheld
7	Principle 8 – E4 Principle 8 – E5	Enabling Inclusive Development	1. Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns-wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost)
8	Principle 9 – E7 Principle 1– E8	Fairness in Engaging with Customers and Suppliers	1. Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Principle 1– E9	Open-ness of business	1. Concentration of purchases & sales done with trading houses, dealers, and related parties a) Purchases from trading houses as % of total purchases b) Number of trading houses where purchases are made from c) Purchases from top 10 trading houses as % of total purchases from trading houses d) Sales to dealers/distributors as % of total sales e) Number of dealers/distributors to whom sales are made f) Sales to top 10 dealers/distributors as % of total sales to dealers/distributors 2. Loans and advances & investments with related parties a) Share of RPTs (as respective %age) in- -Purchases -Sales -Loans & advances-Investments