

September 07, 2022

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001.

Scrip Code: 543280

Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1. G Block,
Bandra -Kurla Complex, Bandra (East),
Mumbai- 400051.
Scrip Symbol: NAZARA

Sub: Business Responsibility and Sustainability Report for the Financial Year 2021-2022

Ref: Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

With reference to the captioned subject, please find enclosed herewith Business Responsibility and Sustainability Report for the financial year 2021-2022 of the Company.

You are requested to take the above information on record.

Thanking You,
Yours Faithfully
For **Nazara Technologies Limited**

PRAVESH
PALOD

Digitally signed by
PRAVESH PALOD
Date: 2022.09.07 19:57:21
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Pravesh Palod
Company Secretary and Compliance Officer
M. No.: A57964
Encl: a/a

Business Responsibility & Sustainability Report FY 2021-22

(The report is prepared on Standalone Basis)

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity:	L72900MH1999PLC122970
2. Name of the Listed Entity:	Nazara Technologies Limited
3. Year of incorporation:	December 8, 1999
4. Registered office address:	51-54, Maker Chambers 3, Nariman Point, Mumbai, Maharashtra -400021
5. Corporate address:	51-54, Maker Chambers 3, Nariman Point, Mumbai, Maharashtra 400021
6. E-mail:	investors@nazara.com
7. Telephone:	022 4033 0800
8. Website:	www.nazara.com
9. Financial year for which reporting is being done:	April 1, 2021 to March 31, 2022
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited (BSE) Code: 543280 National Stock Exchange of India Limited (NSE) Symbol: NAZARA
11. Paid-up Capital:	₹ 130.48 million
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:	Name: Mr. Nitish Mittersain Designation: Joint Managing Director Telephone Number: 022-40330800 E-mail ID: nitish@nazara.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):	Disclosures made in this report are on a standalone basis and pertain only to Nazara.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1.	Telco Subscription	Players subscribing to curated game packs and payment collected through telecom operator channel	86.98%
2.	Freemium	Ads & virtual items purchased within the games	13.02%

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

S. No.	Product/Service	NIC Code	% of total Turnover Contributed (FY 2021-22)
1.	Telco Subscription	61101	86.98%
2.	Freemium	73100	13.02%

III. Operations

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

The Company is in the gaming business and does not undertake any manufacturing activities and hence does not have any plants. The Company does not have any international offices.

Location	Total number of offices
National	1

17. Markets served by the entity:

In addition to serving Indian markets, the Company provides services in more than 70 countries

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

The contribution of exports as a percentage of total turnover is 85.32%

Business Responsibility & Sustainability Report FY 2021-22 (Contd.)

b. A brief on types of customers

- Gamers
- Sponsors and Advertisers
- Telcom Partners and Customers
- Parents (Educational content for Young Children)

IV. Employees

18. Details as at the end of Financial Year: FY 2021-22

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (B)	% (B / A)
EMPLOYEES						
1.	Permanent (D)	73	61	83.56%	12	16.44%
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	73	61	83.56%	12	16.44%

Note:

All of Nazara Technologies Limited's workforce is categorised as 'Employees' and none as 'Workers'. Hence in all the sections, details sought of the 'Workers' category are Not Applicable to Nazara Technologies Limited.

b. Differently abled Employees and workers:

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	0	0	NA	0	NA
2.	Other than Permanent (E)	0	0	NA	0	NA
3.	Total differently abled employees (D + E)	0	0	NA	0	NA

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8*	1	12.5%
Key Management Personnel	4*	1*	25%

Note:

*Mr. Karan Bhagat Non-Executive Director resigned w.e.f. May 5, 2021 and Ms. Pratibha Mishra Company Secretary (CS) of the Company has resigned w.e.f. July 9, 2021 and Mr. Praveesh Palod was appointed w.e.f. November 22, 2021 in place of Ms. Pratibha Mishra.

20. Turnover rate for permanent employees

	FY 2019-20			FY 2020-21			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	31.42%	5.23%	36.64%	15.29 %	1.17	16.47%	29.67%	1.29%	30.97%

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

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

Please refer to Page No. 66 for the list of subsidiaries, associate companies and joint ventures. The Company's subsidiaries, associate companies and joint ventures follows its separate business responsibility initiatives.

VI. CSR Details

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

(ii) Turnover (in ₹): 329 million

(iii) Net worth (in ₹): 4,697 million

(iv) Total amount spent on CSR for FY 2022: ₹ 3.1 million

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VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism In Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2021-22			FY 2020-21		
		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	Yes	0	0	NA	0	0	NA
Investors	Yes	134	0	NA	26	0	NA
Employees	Yes	0	0	NA	0	0	NA
Customers	Yes	0	0	NA	0	0	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Others (Please Specify)	Yes	0	0	NA	0	0	NA

The Company policies are placed on the Company's website under Corporate Governance and Policies and the same can be accessed through the web link: https://corp.nazara.com/?page_id=5928

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Acquisitions	Opportunity	Acquisitions are made based on the understanding of the market growth of the industry. With the gaming market growing steadily for the last five years, India's online gaming industry is predicted to grow at a 15% CAGR to ₹ 153 billion by FY 2023-24.	-	These acquisitions will help augment capability and/or expand the Company's presence into new markets and cater to a new set of customers. However, funding this acquisition could lead to equity dilution, as our acquisitions are funded by a mix of cash and equity.

Note: The Company intends to conduct further material issue assessment that can impact the way the way the Company conducts its business operations.



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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

The National Guidelines on Responsible Business Conduct (NGRBC) comprises nine thematic pillars of business responsibility that are known Principles. These principles are interdependent, interrelated and non-divisible and all business are urged to address them holistically.

Principle 1 (P1): Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent and accountable.

The principle ensures ethical behaviour in all operation, functions and processes, is the basic of businesses that are guiding their governance of economic, social and environmental responsibilities. It considers that businesses are an integral part of society and they will hold themselves accountable for the effective adoption, the implementation and the making of disclosures on their performance.

Principle 2 (P2): Businesses should provide goods and service in a manner that is sustainable and safe.

The principle emphasises that businesses have to focus on safety and resource-efficiency in the design and manufacture of their products. These products have to be manufactured in such a way, by which it creates value by minimising and mitigating its adverse impacts in the environment and society through all stages of its life cycle, from design to final disposal. This principle encourages businesses to understand every material sustainability issues across their product life cycle and value chain.

Principle 3 (P3): Businesses should respect and promote the well-being of all employees, including those in their value chains.

The principle encloses all policies and practises that are about the equity, dignity and well-being and the provision of decent work, for every employee that who are engaged within a business or in its value chain, without any discrimination and in a way that contributes to the diversity. The principle identifies the well-being of an employee and the welfare of his/ her family.

Principle 4 (P4): Businesses should respect the interests of and be responsive to all its stakeholders.

This principle recognises the businesses operate in an eco-system that consists of some stakeholders, being shareholders and investors and their activities affect natural resources, habitats, communities and the environment. The principle brings into light that businesses have a responsibility to maximise the positive effects and minimise and mitigate the negative impacts of the products, operations and operations and practises on their stakeholders.

Principle 5 (P5): Businesses should respect and promote human rights.

This principle identifies the human rights are rights that have to be inherent to all human beings and these guidelines are applied without discrimination. These human rights are considered to be inherent, inalienable, interrelated, interdependent and indivisible. This principle is inspired, informed and guided by the Constitution of India and the International Bill of Rights, and recognises the primacy of the State's duty to protect and fulfil human rights.

Principle 6 (P6): Businesses should respect and make efforts to protect and restore the environment.

This principle gives preference to environmental issues that are interconnected at the local, regional and global levels doing businesses to address the problems like pollution, biodiversity conservation, sustainable use of natural resources and climate change in a comprehensive and systematic manner. The principle encourages firms to adopt environmental practises and processes that minimise or eliminates the harmful effects of their operations across the value chain. Moreover, it also persuades businesses to follow the Precautionary Principle in all its actions.

Principle 7 (P7): Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

This principle concedes that businesses operate within a specified national and international legislative and policy framework that guide their growth and also provides specific restrictions and boundaries. The principle recognises the legitimacy of businesses to engage with governments for redressal of a grievance or for influencing public policy. In addition to this, the law demands that public policy advocacy has to expand public good.

Principle 8 (P8): Businesses should promote inclusive growth and equitable development.

The principle identifies the challenges of the social and economic development that are faced by the country and enhances the national and development agenda according to the government policies and priorities. This is significant in zones that are affected by social disharmony and low human development. The principle mentioned the need for collaboration amongst businesses, government agencies and civil society in this development agenda. This principle reiterates that business success, inclusive growth and equitable development are interdependent.

Principle 9 (P9): Businesses should engage with and provide value to their consumers in a responsible manner.

The principle is based on the fact that the primary aim of a business entity is to supply goods and services to its consumers that are safe to use, creating value for both. It recognises

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consumers having freedom of choice for the usage of goods and services, and the enterprises strive to provide the products that are safe, competitively priced, easy to use and safe to dispose of, for the benefit of their consumers. The businesses play a significant role with other relevant stakeholders, in mitigating the adverse effects from excessive consumption of its products that have overall well-being of individuals and society.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No) b. Has the policy been approved by the Board? (Yes/No) c. Web-Link of the Policies, if available	Y	Y	Y	Y	Y	Y	Y	Y	Y
	Y	Y	Y	Y	Y	Y	Y	Y	Y
	https://corp.nazara.com/?page_id=5928 Some policies may also include a combination of internal policies of the Company which are accessible to all internal stakeholders and policies placed on the Company's website.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. The Company's Code of Conduct largely imbibes the above-mentioned principles and the Company expects its stakeholders to adhere to the same in all their dealings.								
4. Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Not Applicable								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is actively developing specific commitments, goals and targets that align with the nine principles in regards to ESG and overall business development and growth.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

Our environmental, social, and governance review, as a gaming and sports media company, provides a window into how we are approaching our key responsibilities beyond the business needs. The section's goal is to convey how we're accomplishing our mission while staying loyal to our obligations and applying our values throughout the organisation.

ESG Initiatives and focus areas:

Environment- Key focus areas under Environment

• Energy Efficiency

Regular lights have been replaced with LEDs, and energy efficient air conditioners have been employed in our offices to cut energy use. We conduct tree plantation efforts on a regular basis to balance the discharge of GHGs. We have cloud servers for data storage because the Company provides a large digital media platform for gaming, learning, and esports. This allows us to not only save energy, but also to contribute in a tiny manner to reducing toxic emissions and improving air quality.

• Water Management

At our offices, we have automatic water dispensers for drinking, which help regulate the amount of water flow. Taps in the employee bathrooms and cafeteria feature sensors to prevent water waste and spillage. A dedicated team monitors and maintains track of water consumption and usage on a regular basis so that adequate systems for water recycling and conservation may be implemented.

• Waste Management

There is a concentrated attempt to reduce plastic waste and the usage of recyclable paper.

For drinking water and other purposes, we have consciously replaced the use of pet plastic bottles. Visual aids highlighting the negative effects of plastic use and the benefits of recycling were placed in strategic spots throughout the organisation to educate and support waste management processes. Waste disposal Dos and Don'ts have been posted around the organisation to keep

Business Responsibility & Sustainability Report FY 2021-22 (Contd.)

people on the lookout for digression. The waste paper shredder is used to recycle the garbage that is generated. Wet and dry wastes are separated into biodegradable and non-biodegradable bins.

Social- Key focus areas under Social

● **Customer Focused**

We're the biggest gamified and esports social networking site in India. Our product line appeals to a wide range of people.

As a result, we must constantly simulate, evaluate, and test our services to ensure that they are true to end users' interest and engagement.

Within the gaming environment, we believe in establishing and keeping solid partnerships.

● **Employee-Centricity**

The Company places a high value on a healthy and pleasant working environment. The Company's Board of Directors has established policies to promote diversity and gender equality. The value of excellent behaviour and ethical work is paramount in Nazara. At work, there is a zero-tolerance policy for sexual harassment, and the Prevention of Sexual Harassment (POSH) policy is fully defined. We treat persons of all sexes, castes, and creeds with respect. Employees' and their family members' health and safety are ensured, and medical aid is provided.

● **Communities**

We've always risen to the occasion when it came to the wellbeing of the community. During difficult times, we have gone above and beyond to assist local welfare organisations and foundations with basic requirements and necessities.

As Covid-19 wreaked havoc on markets and businesses all around the world, Nazara stepped in to help by donating food and first aid. We assisted in raising awareness of the importance of adopting Covid-appropriate behaviour in the most effective way possible.

● **Investors**

We are committed to fostering good two-way communication with our investors and shareholders in general at Nazara in order to improve transparency and adequate disclosures to stakeholders. The Investor Relations team is dedicated to keeping investors informed and engaged.

Any big problem or issue is dealt with ahead of time and accurately. The Company's website publishes all Investor Relations and Corporate Governance information on a regular basis.

Governance:

- At Nazara, we strive to maintain high standards of ethical business conduct and compliance of all laws and regulations. The Board of Directors and Management Team promotes sound and well-established corporate governance practices in the interest of its shareholders and other stakeholders including customers, suppliers, employees and the general public. The Company regularly reviews its Governance policies, such that it operates within the periphery of international and local jurisdictions and legal structure.

Looking Forward

The future growth potential of Nazara relies on sustainability, innovation, talent retention, government regulations and acquisitions. Last year we worked towards acquiring – Datawrkz, Planet Superheros, Publish Me, Open Play, OML Entertainment, and Rusk Media.

Nazara is looking to build a strong gaming, ad tech, and early gamified educational offerings globally. We strongly believe that growth of the gaming focused ad tech will be exponential in the coming decade across geographies with the growth of gamers and game publishers across freemium, web3.0 and skill based real money gaming. We also believe that the gamified early learning and education market will keep growing and we want to work towards guiding the current and next generation towards the right direction.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	<ul style="list-style-type: none"> Name: Mr. Nitish Mittersain DIN: 02347434 Designation: Joint Managing Director
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.	<ul style="list-style-type: none"> Yes. DIN: 02347434 Name: Mr. Nitish Mittersain Designation: Joint Managing Director Telephone Number: 022-40330800 E-mail ID: nitish@nazara.com

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10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually (A)/ Half yearly (H)/ Quarterly (Q)/ Any other – please specify)								
Performance against above policies and follow up action	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
	Y	Y	Y	Y	Y	Y	Y	Y	Y	A	A	A	A	A	A	A	A	A
	Policies wherever stated have been approved by the Board/ Committee of the Board/Senior management of the Company or as required by regulations.									The Company policies are reviewed by the management, internal auditors, statutory auditors and consultants on periodic basis. We amend our policies on the basis of recommendation/rectification by management/auditors/consultants/ any statutory requirement. We aim to be in forefront in all compliances.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all applicable regulations.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

Yes, all policies and processes are subject to audits and internal reviews conducted by the Company from time to time.

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

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

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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Principle 1: Business should conduct and govern itself with ethics, transparency and accountability	Principle 2: Business should provide goods and services that are safe and contribute to sustainability throughout their life cycle	Principle 3: Business should promote the well being of all employee.
Principle 4: Business should respect the interests of, and be responsive towards, all stakeholders, especially those who are disadvantaged, vulnerable and marginalised	Principle 5: Business should respect and promote human rights	Principle 6: Business should respect, protect and make efforts to restore environment
Principle 7: Business, when engaged in influencing public and regulatory policy/ policies, should do so in a responsible manner	Principle 8: Business should support inclusive growth and equitable development	Principle 9: Business should engage with and provide value to their customers and consumers in a responsible manner

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% Age of persons in respective category covered by the awareness programmes
Board of Directors & Key Managerial Personnel	Refer Note-1 provided below	Refer Note-1 provided below	Refer Note-1 provided below
Employees other than BoD and KMPs	Refer Note-2 provided below	Refer Note-2 provided below	Refer Note-2 provided below

Note-1:

During the year the Company's held several meetings with the Directors and KMPs discussions were held around update on the overall performance of the Company. These presentations covered the entire range of business activities including macro-economic and market review, equity performance, earnings outlook, Company's strategy, business model, operations, service and product offerings, CSR Funds. Senior Function Heads also participate periodically in the meetings with the Board members for deeper understanding of various aspects of the business.

Note-2:

Employees are provided with Orientation and on the job trainings to improve awareness of Company's business and to help train and improve their performance.

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- 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):**

The Company conducts all its operations in ethical and transparent manner. Hence the Company has not incurred any fines / penalties /punishment/ award/ compounding fees/ settlement amount from regulators/ law enforcement agencies/ judicial institutions in the FY 2021-2022.

- 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.**

Not Applicable

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

Yes, Transparency and ethical business practices are important to the Company. The Company covers anti-corruption or anti-bribery under its HR Policy. The HR Policy outlines the ethical and responsible business standards for management, employees, agents, suppliers, vendors, non-governmental organisations (NGOs), and business partners.

Web-Link: https://corp.nazara.com/?page_id=5928

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

The Directors/KMPs/employees of the Company behave in an ethical and transparent manner. Hence, no disciplinary action was taken by any law enforcement agency for the charges of bribery.

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

	FY 2021-22		FY 2020-21	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of Directors	-	NA	-	NA
Number of complaints received in relation to issues of Conflict of the KMPs	-	NA	-	NA

Note: No complaints with regard to conflict of interest have been observed as the Company conducts all its operations in ethical and transparent manner.

- 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.**

Not Applicable. The Company does not have 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.

Leadership Indicators

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

No. The Company will work towards addressing this in the future to ensure the Value Chain Partners understand the importance of the NVG Principles.

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

Yes, the Company has a Code of Conduct Policy for Board Members and Senior Management Personnel of the Company pursuant to the Listing Regulations.

Further, the Board Members and KMPs confirms that there was no material, financial and commercial transactions, where they have interest that may have any potential conflict with the interest of the Company, at the beginning of every financial year and as and when there is any change in such interest. The Directors do not participate in agenda items at the Board/Committee Meetings in which they are interested or deemed to be interested party.

Business Responsibility & Sustainability Report FY 2021-22 (Contd.)

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.**

The Company's Capex and R&D expenditures over the years have been confined to investments in information technology. Accordingly, investments were made by way of addition to capital assets in the form of IT infrastructure like equipment, software and communication networks to give impetus to the Company's digital initiatives.

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

Yes

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

The Company has a positive relationship with its content providers, vendors, and other suppliers, and its business strategies incorporate them in its expansion.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for:**

Since the Company's business activity is to cater mobile entertainment services to mobile operators and not related to any manufacturing activity, the reporting on use of energy, water, raw material etc., is not applicable. Nonetheless, the Company continually seeks out opportunities to recycle waste.

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.**

The Company does not have any physical products hence Extended Producer Responsibility (EPR) is 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?**

The Company's business activity is to cater mobile entertainment services to mobile operators and not related to any manufacturing activity. Although the Company has not conducted an LCA for its services, it is actively working to collect data to have such assessments in the coming years to the extent possible/applicable.

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

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)**

Not Applicable. The Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity. The Company and does not have any physical products.

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

Not Applicable. The Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity. The Company and does not have any physical products.

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

Not Applicable. The Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity. The Company and does not have any physical products.

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

Essential Indicators

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

Category	% Of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	61	61	83.56%	NA	NA	NA	NA	61	100%	NA	NA
Female	12	12	16.43%	NA	NA	12	100%	NA	NA	NA	NA
Total	73	73	100%	NA	NA	12	100%	61	100%	NA	NA

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

Benefits	FY 2021-22		FY 2020-21	
	No. of employees covered as a % of total employees	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % Of total employees	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	Y	100%	Y
Gratuity	100 %	Y	100%	NA
ESI	15.07%	Y	11.25%	Y
Others – please specify	NA	NA	NA	NA

3. Accessibility of workplaces

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

Yes

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

Yes, the Company follows and encourages equality through its Code of Conduct. It believes in promoting diversity and inclusion in its work culture which allows all employees to bring their authentic selves to work and contribute wholly with their skills, experience and perspective for creating unmatched value for all stakeholders

The Company is dedicated to the idea that everyone should have an equal chance at work. The organisation will work to ensure that access to employment, training, promotion, and employee treatment is:

- Free from discrimination on the basis of gender, sexual orientation, race, colour, caste, creed, religion, marital status, disability, or age; and
- Based solely on the objective assessment of ability and job-related criteria.

When job opportunities exist, the Company feels it is in the organisation's best interests to make sure that the people, abilities, and skills present across the community are taken into account. In order to achieve this, the firm encourages, whenever practical, the growth and maintenance of a staff that generally reflects the variety of the communities in which we operate across India.

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

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

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

	Yes/No (If yes, give details of the mechanism)
Permanent Employees	The Company's HR Policy and Stakeholders' Relationship Committee, actively works to address any grievances and complaints.
Other than Permanent Employees	

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

No. The Company and its employees have not identified any employee associations.

8. Details of training given to employees and workers:

Note:

Currently the Company is actively working to provide a positive, friendly, safe and collaborative working environment. The Company will continually invest in structured training and upskilling programmes.

Category	FY 2021-22				FY 2020-21					
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)

Employees

Male	61	61	100%	-	-	73	73	100%	-	-
Female	12	12	100%	-	-	10	10	100%	-	-
Total	73	73	100%	-	-	83	83	100%	-	-

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

Category	FY 21-22			FY 20-21		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)

Employees

Male	62	38	62%	71	31	44%
Female	11	10	91%	12	8	67%
Total	73	48	66%	83	39	47%

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?

Yes. The Company has taken steps to provide the employees with a safe and healthy work environment by implementing safety measures like emergency

exits, fire alarms, fire extinguishers, smoke detectors, etc. which are part of the occupational health and safety management system.

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

Not Applicable, the Company is service based and hence does not have any work-related hazards. The Company ensures safety of all its employees.

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

Not Applicable, The Company's business activity is to cater mobile entertainment services to mobile operators and not related to any manufacturing activity. Hence the Company does not have any workers.

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

Yes. Medical Insurance Policy is provided to all employees.

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

Safety Incident/Number	Category	FY 2021-22	FY 2020-21
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Permanent Employees	0	0
Total recordable work-related injuries			
No. of fatalities			
High consequence work-related injury or ill-health (excluding fatalities)			

Note:

The Company does not have any safety related incidents as the Company belongs to the services industry and does not have any manufacturing facilities/plants.

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

The Company continues to strive to provide a good, welcoming, safe, and collaborative workplace.

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

	FY 2021-22			FY 2020-21		
	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	NA	NA	0	NA	NA
Health & Safety	0	NA	NA	0	NA	NA

Note:

The Company promptly addresses any employee complaints in regards to working, health and safety conditions. The Company has always maintained good ethical business practices and ensures a safe working environment for all its employees.

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	0
Working Conditions	0

Note:

The Company has not conducted any statutory audits but is actively working to collect data and effectively assess the Company's offices on health and safety practices. The Company ensures safe working conditions for all its employees.

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.

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) (B) Workers (Y/N)?

Yes

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

Yes. The Company is compliant to statutory dues of employees towards income tax, provident fund, professional tax, ESIC etc. as applicable from time to time. Automated tool & system is in place to ensure that statutory dues have been deducted and deposited to the value chain partners. Value chain partners (vendors) are expected to be equally responsible to comply with the contract.

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 2021-22	FY 2020-21	FY 2021-22	FY 2020-21
Employees	0	0	0	0

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

No, company does not have any third party to support assistance in transition programmes. The Company has always followed ethical and transparent practices of conducting its business operations and has not witnessed any retirement or termination of employment.

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 Working Conditions	The Company expects the value chain partners to follow extant regulations, including fair labour practices, healthy, and safe working conditions.

Business Responsibility & Sustainability Report FY 2021-22 (Contd.)

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.

No corrective action plan has been necessitated on the above-mentioned parameters.

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.

The Company views key stakeholders as those who can be reasonably anticipated to be significantly impacted by the organisation's activities, products, or services; or whose actions can be reasonably anticipated to have an impact on the ability of the organisation to implement its strategies or achieve its objectives.

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 & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Gaming enthusiasts (Customers)	No	Email, Social media platforms, and Website	As and when required	Customer Service and Feedback on products/ services
Vendors	No	Emails and phone	As and when required	Business requirements
Employees	No	Direct & other communication mechanisms	Regularly	Company follows an open-door policy

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Analysts	No	Emails and Conference calls	As and when required	Business requirements
Directors	No	Emails, Conference calls, Board & Committee Meetings	As and when required	Statutory and Business requirements
Communities	Yes	CSR organisations	Regular	CSR Activities
Stakeholders	No	General meeting (Notices through emails/ newspaper publications)	As and when required	Statutory and 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.

From the following fiscal year, the Company will work to further strengthen the stakeholder and board consultation process regarding ESG. The Board is actively working with employees and stakeholders to identify the material factors and collect data on key factors impacting ESG.

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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.

No. The Board of the Company is actively working with employees and stakeholders to identify the materials factors and collect data on key factors impacting ESG.

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

The Company has identified the disadvantaged, vulnerable & marginalised stakeholders and engages with them through CSR Projects. The Company has helped several underprivileged children, daily wage workers, migrant laborers, elderly people, cancer patients and their relatives belonging to vulnerable and marginalised groups.

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 21-22			FY 20-21		
	Total (A)	No. employees/ workers covered (B)	% (B/A)	Total (C)	No. employee/ workers covered (D)	% (D/C)
Employees						
Permanent	73	73	100%	83	83	100%
Other than permanent	0	0	NA	0	0	NA
Total Employees	73	73	100%	83	83	100%

Note:

The Company provides orientation through its HR policy to every employee that is hired which covers human rights issues and policy(ies).

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

Category	FY 2021-22					FY 2020-21				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	73	0	0	73	100%	83	0	0	83	100%
Male	61	0	0	61	100%	73	0	0	73	100%
Female	12	0	0	12	100%	10	0	0	10	100%

3. Details of remuneration/salary/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	2	₹ 21.79 million	NA	NA
Key Managerial Personnel (Other than BOD)	3	₹ 16.30 million	1	₹ 0.2 million
Employees other than BoD and KMP	80	₹ 0.34 million	13	₹ 0.45 million

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

Yes, The HR Department is guided by the Code of Conduct Policy with respect to Human Rights specific to child labour/ forced labour is governed as per International Labor Organisation's (ILO) Declaration on Fundamental Principles and Rights at Work. The Company conducts business in an ethical manner and actively addresses issues regarding human rights.

Business Responsibility & Sustainability Report FY 2021-22 (Contd.)

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

The Company has an internal mechanism under the HR Policy to actively and promptly redress grievances related to human rights issues. The Company conducts business in an ethical manner and actively addresses issues regarding human rights.

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

	FY 2021-22			FY 2020-21		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	1	0	Resolved
Discrimination at workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour/ Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	-	-	-
Other human Rights related issues	0	0	-	-	-	-

Note:

The Company has adopted a 'Policy on Prevention of Sexual Harassment' ('POSH') Policy and there is an Internal Complaints' Committee formed to redress sexual harassment complaints. The Company conducts business in an ethical manner and actively addresses all complaints promptly.

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

Yes, The Company has a 'Policy on Prevention of Sexual Harassment' (POSH) policy in place to prevent adverse consequences to the complainant in discrimination and harassment cases. The Company encourages ethical behaviour and transparency as a business.

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

Yes, in certain business agreements and contracts where relevant the Company has human rights requirements.

9. Assessments for the year:

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	The Company is in compliance with the laws, as applicable
Forced or Involuntary Labour	
Sexual Harassment	The Company internally monitors compliance for all relevant laws and policies pertaining to these issues.
Discrimination at workplace	
Wages	
Others – please specify	

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

Not Applicable. The Company conducts its business in the most ethical and transparent manner. Hence the Company does not have any corrective actions taken or underway.

Leadership Indicators

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

No. The Company has not witnessed a requirement for its business process to be modified / introduced as the Company has not faced any human rights grievances/complaints. The Stakeholders' Relationship Committee, constituted by the Board actively works to address any grievances and complaints.

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

The Company does not conduct any human rights due-diligence but is in the process of collecting more data.

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

Yes, the registered and corporate offices are located in commercial premises which have elevators and infrastructure for differently abled visitors

Business Responsibility & Sustainability Report FY 2021-22 (Contd.)

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	The Company expects its value chain partners to adhere to the same values, principles and business ethics upheld by the Company in all their dealings.
Discrimination at workplace	
Child labour	
Forced Labour/ Involuntary labour	No specific assessment in respect of value chain partners has been carried out.
Wages	
Others - Specify	

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

Not Applicable. The Company conducts its business in the most ethical and transparent manner. Hence the Company does not have any corrective actions taken or underway.

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

Essential Indicators

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

Parameter	FY 2021-22	FY 2020-21
Total electricity consumption (A)	87,840 kwh	1,22,100 kwh
Total fuel consumption (B)	NA	NA
Energy consumption through other sources (C)	NA	NA
Total energy consumption (A+B+C)	87,840 kwh	1,22,100 kwh
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	NA	NA
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable, the Company does not have any independent assessment/ evaluation/assurance has been carried out by an external agency.

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

Not Applicable.

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

The water usage is restricted to human use only and efforts have been made by the Company to ensure that water is consumed judiciously in the Company's office premises. There is no mechanism installed to track water utilisation. However, efforts have been made to ensure that water is utilised carefully by installing energy efficient water taps and fittings. The Company is actively working to collect data on water usage and wastage.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Not Applicable

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

No. The Company has not implemented a mechanism for Zero Liquid Discharge.

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

The Company being in a service sector company does not have significant air emissions. The Company is actively looking to collect data and address any possible emissions generated.

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

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

Parameter	Unit	FY 2021-22	FY 2020-21
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 1 and Scope 2 emissions per rupee of turnover		-	-
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note:

The Company is actively working to collect more data on Scope 1 and 2 emissions.

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

Not Available, the Company currently does not have any project related to reducing Green House Gas emissions. The Company is actively collecting data on any possible Green House Gas emissions.

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

The Company has procedures in place to handle waste at its office premises for - paper, plastic, water and excess electricity consumption waste. The Company is actively trying to collect data on the amount of waste generated.

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your Company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity hence the Company does not produce any hazardous and toxic chemicals.

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

No, the Company does not have operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc).

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

Not Applicable. The Company has not conducted any environmental impact assessments of projects as the Company is in the digital products and services business.

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

Yes, given the nature of business, the Company is in compliance with all the applicable laws.

Leadership Indicators

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

The Company is actively working towards consuming cleaner forms of energy and collecting data on it. The Company will address this in the coming future.

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

2. Provide the following details related to water discharged:

The Company is actively collecting data on water discharged from its offices. The Company will address this in the future.

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

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- 3. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**
For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Not Applicable, The Company is actively collecting data on water withdrawal, consumption and discharge from its offices. The Company will address this in the future.

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

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

Parameter	Unit	FY 2021-22	FY 2020-21
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	(Metric tonnes of CO ₂ Equivalent)	NA	NA
Total Scope 3 emissions per rupee of turnover		NA	NA
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		NA	NA

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

Not Applicable, the Company is not currently tracking Scope 3 emissions.

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

Not Applicable. The Company does not have any direct or indirect impact on ecologically biodiverse lands.

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

Yes. The Company continues to use innovative technology for the betterment of its digital products and to improve customer's user experience. The Company's products do not have any significant impact on resource efficiency/emissions/effluent discharge/ waste generated but the Company encourages recycling through the wet and dry-waste bins in offices. The Company also utilises energy efficient LEDs, HVAC appliances and plumbing fixtures.

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

Yes. The Company with the collective agreement of the board of directors and has developed a business continuity and disaster management plan under its Risk Management Policy. The Company identifies the material issues identified and management strategies are in place to handle these material risks. Web-Link: <http://3.6.115.102/wordpress/wp-content/uploads/2019/12/6.Risk-Managementt-Policy.pdf>

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

Not Applicable. The Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity and hence it does not envisage any adverse impact to the environment from its value chain.

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

Not Applicable. The Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity and hence it has not assessed environmental impacts of value chain partners.

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PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

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

The Company is part of the Internet & Mobile Association of India (IAMAI).

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

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

Not Applicable, (No adverse order received in last Financial Year)

Leadership Indicators

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

There is no public policy advocated by the Company right now but is actively working to identify key issues faced by the industry and its customers.

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.

Currently the Company does not have any Social Impact Assessment (SIA) projects in place.

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

Not Applicable, the Company has not undertaken any ongoing Rehabilitation and Resettlement (R&R) projects.

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

All agreements between the Company and the stakeholders, contain clauses on handling of grievances, disputes etc. Additionally, The Company has a relevant representative to provide feedback for implementation if required.

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

Not Applicable. Since the Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity.

Leadership Indicators

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

The Company's products/services don't have any negative social impacts. The Company puts emphasis on customer satisfaction and social impact.

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

The Company has served several people belonging to the marginalised and vulnerable communities. The Company intends to serve more people belonging to aspirational districts as identified by government bodies in the coming future.

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

No

(b) From which marginalised /vulnerable groups do you procure? NA

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

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

Purchasing video games and well-known intellectual property is a crucial aspect of the Company's operations. Through acquisitions, the company has gained access to a number of iconic IPs, including World Cricket Championship (WCC), Kiddopia, Halaplay, Qunami, and others. The Company depends on intellectual property (IP) leased from third parties for its operations and has agreements in place for the use of IP, including copyrights and trademarks, in the process of generating and developing games based on animated television programmes and comic book characters. The Company owns the intellectual

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property rights to the content it creates for its eSports business, and it also relies on IP licenced from other parties for the events it hosts, in accordance with agreements with those third parties for event-specific IP licensing.

Note: The Company has acquired several IPs through acquisitions. The Company has included adequate provisions in its existing arrangements with its employees, co-developers and third parties with whom the Company conducts business to confirm ownership of IP and to limit access to, and disclosure and use of, its proprietary information.

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.

The Company has never had any corrective actions taken or underway in regards to intellectual property. The Company ensures strict adherence to all ethical and legal obligations as a Company.

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalised groups
1.	United Way of Bengaluru	1,165	91 % Slum Community, 9% Domestic workers
2.	Contribution to Roti Foundation Mumbai	5,000	100% of Underprivileged children, daily wage workers, migrant labourers, elderly people, cancer patients and their relatives are beneficiaries that belong from vulnerable and marginalised groups
3.	Earthangels Welfare Foundation	492	100% of the beneficiaries (Tribal Communities in Shahpur district) are from vulnerable and marginalised groups
4.	Dr. B.K Goyal Heart Foundation	40	100% of the beneficiaries belong to the vulnerable and marginalised groups
5.	Vivekananda Youth Connect Foundation	300	24% of beneficiaries from vulnerable and marginalised group

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

Essential Indicators

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

The Company's customers are provided with multiple mechanisms to report complaints or feedback. Each customer concern is addressed with utmost care at all levels. The Company acknowledges, analyses the incidents and develops an action plan to resolve it. The Company engages with the customer, to validate the action plan and regularly updates customers about the progress of action taken. Any feedback from the customer is taken positively and action plans are refined to improve and update performance.

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

Not applicable

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

	FY 2021-22		Remarks	FY 2020-21		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	0	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Others	NA	NA	NA	NA	NA	NA

Note: The Company addresses all consumer complaints promptly and ensures consumers are satisfied by the Company's services. The Company ensures that all its digital products abide the Information Technology Act, 2000 (IT Act) to ensure transparency. Currently the Company has only received queries from customers which have been promptly addressed.

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

Not Applicable, since the Company caters to mobile entertainment services to mobile operators and not related to any manufacturing activity.

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

Yes the Company has put in place appropriate and suitable IT measures to monitor and keep malpractices that involve cybersecurity under control.

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.

Please refer to the answer to Q.5 above. All the initiatives explained above has ensured that Nazara did not have any incidents leading to regulatory issues / penalties.

Leadership Indicators

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

The information on products and services of the Company can be accessed by the Web-Link: <https://corp.nazara.com/>

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

Not applicable, the Company does not have any products/services that can entail safety issues or a usage abuse.

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

The Company has a business continuity mechanism in place to handle any disruption of services and a suitable communication plan.

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)

Not Applicable

5. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: 0
- Percentage of data breaches involving personally identifiable information of customers: 0%