

September 08, 2024

To,
Listing Compliance Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001.
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

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2023-2024

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Business Responsibility and Sustainability Report (“BRSR”) of the Company for the Financial Year 2023-24, which also forms an integral part of the Annual Report of the Company for Financial Year 2023-24.

You are requested to take the above information on record.

Thanking You,

Yours Faithfully

For **Nazara Technologies Limited**

Rakesh Shah
Chief Financial Officer

Encl: A/a

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

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 08, 1999
4.	Registered office address	51-54, Maker Chambers 3, Nariman Point, Mumbai – 400 021, Maharashtra
5.	Corporate address	51-54, Maker Chambers 3, Nariman Point, Mumbai – 400 021, Maharashtra
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 01, 2023 to March 31, 2024
10.	Name of the Stock Exchange(s) where shares are listed	BSE Ltd. Code: 543280 National Stock Exchange of India Limited (NSE) Symbol: NAZARA
11.	Paid-up capital	₹ 30,61,66,560
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: Chief Executive Officer & Joint Managing Director Telephone: 022-4033 0800 E-mail: 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.
14.	Name of assurance provider	NA
15.	Type of assurance obtained	NA

II. PRODUCTS/SERVICES

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

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 the telecom operator channel	97.58
2	Freemium	Ads & virtual items purchased within the games	2.42

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	Telco subscription	61101	97.58
2	Freemium	73100	2.42

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	1	1
International		NA	

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	1
International (No. of countries)	NA

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

97.93%

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c. A brief on types of customers

Following are the customers of Nazara:

- Gamers
- Sponsors and Advertisers
- Telcom Partners and Customers

IV. EMPLOYEES**20. Details as at the end of financial year****a. Employees and workers (including differently abled)**

Sr. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	74	61	82.43	13	17.57
2.	Other than permanent (E)		NA			
3.	Total employees (D + E)	74	61	82.43	13	17.57
WORKERS						
4.	Permanent (F)		NA			
5.	Other than permanent (G)					
6.	Total workers (F + G)					

Note: Nazara Technologies operates within the service-based industry, focussing on mobile entertainment services. As a result, the Company's workforce is exclusively composed of employees, without any classification of workers.

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)		NA			
2.	Other than permanent (E)					
3.	Total differently abled workers (D + E)					

Sr. no	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled workers						
4.	Permanent (F)		NA			
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	7	1	14.29
Key Management Personnel	4*	1	25

*Note: Mr. Pravesh Palod resigned as KMP w.e.f. June 23, 2023

22. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY 2023-24 (Turnover rate in current FY)			FY 2022-23 (Turnover rate in previous FY)			FY 2022-21 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent employees	17.56%	2.70%	20.27%	10.88%	5.44%	16.33%	29.67%	1.29%	30.97%
Permanent workers	NA								

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

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

Sr. no.	Name of the holding/subsidiary/associate companies/joint ventures (A)	Indicate whether holding/subsidiary/associate/joint venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the business responsibility initiatives of the listed entity? (Yes/No)
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For details on subsidiaries, associate companies, and joint ventures, please refer to Page No. 143 of the Annual Report. Each of these entities follows their respective business responsibility initiatives.

VI. CSR DETAILS

24. i. Whether CSR is applicable as per Section 135 of Companies Act, 2013: Yes

ii. Turnover (in ₹): ₹ 2,331 Lakhs (on standalone basis)

iii. Net worth (in ₹): ₹ 1,60,305 Lakhs (on standalone basis)

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 was received	Grievance Redressal Mechanism in Place (Yes/No)(If yes, then provide a weblink to the grievance redress policy)	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Communities	No	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	2	0	NA

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Stakeholder group from whom complaint was received	Grievance Redressal Mechanism in Place (Yes/No)(If yes, then provide a weblink to the grievance redress policy)	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
		Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks	Number of complaints filed during the year	Number of complaints with pending resolution at the close of the year	Remarks
Shareholders	Yes, the Company provides stakeholders with a mechanism to address their grievances. Link Intime India Private Limited has been appointed as the Share Transfer Registrar/Agent and is responsible for addressing shareholders' inquiries, requests, and complaints. The Share Transfer Registrar/Agent operates within the guidelines established by SEBI and respond to such grievances through a designated E-mail address.	0	0	NA	0	0	NA
Employees and Workers	Yes, the Company's whistleblower mechanism is accessible to all employees. The Company offers various communication channels, including an e-mail address, and written complaints, to address any grievances through the whistleblower mechanism.	0	0	NA	0	0	NA
Customers	Yes, customers have multiple communication channels to address their grievances, including e-mail, couriers, and a quality complaint form available on the website, specifically designed for reporting product quality issues.	0	0	NA	0	0	NA
Value Chain Partners	Yes. Value chain partners are provided the access to reach multiple hierarchy at all levels where their grievances are addressed.	0	0	NA	0	0	NA
Other (please specify)	NA	0	0	NA	0	0	NA

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, and approach to adapt or mitigate the risk along with its financial implications, as per the following format

Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
1.	Governance	Risk	Governance is crucial for Nazara because it directly impacts the Company's capacity to create long-term value for shareholders, maintain its reputation, and comply with legal and regulatory requirements.	<p>Transparency in Decision-Making: Maintains openness and clarity in decision-making processes</p> <p>Ethical Standards: Upholds high ethical standards across the Company's operations</p> <p>Stakeholder Interests: Prioritises the interests of shareholders, customers, employees, and the community</p> <p>Risk Mitigation: Helps in identifying and mitigating potential risks</p> <p>Trust Building: Fosters trust among stakeholders through responsible governance</p> <p>Sustainable Growth: Promotes long-term, sustainable growth through effective governance practices</p>	<p>Negative</p> <p>The failure to adhere to governance regulations can result in financial fines, penalties, and a damaged reputation. Furthermore, incidents that raise ethical concerns, even if not regulatory, can also harm the Company's reputation.</p>
2.	Data Privacy	Risk	Data privacy is vital for the Company as it helps uphold customer trust, meet legal and regulatory obligations, and safeguard against financial and reputational risks linked to data breaches or unauthorised access to personal information.	<p>Robust Security Measures: Implement comprehensive security protocols to safeguard data</p> <p>Regular Audits: Conduct frequent security audits to identify and address vulnerabilities</p> <p>Risk Assessments: Perform ongoing risk assessments to evaluate potential threats consistently</p> <p>Employee Training: Provide education and training to employees on the best practices for data privacy</p>	<p>Negative</p> <p>A data privacy breach can result in legal fines, customer loss, and significant remediation costs. Additionally, it can damage the Company's reputation and affect its security standing.</p>

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Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
3.	Regulatory Approvals	Risk	Operating in a highly regulated industry implies that the failure to secure required regulatory approvals can result in delayed product launches, higher compliance costs, reputational damage, and potential legal and financial penalties.	<p>Prioritise Compliance: Focus on adhering to all relevant regulations</p> <p>Collaborate with Regulatory Agencies: Work closely with agencies to facilitate timely approvals</p> <p>Timely Approvals: Ensure that necessary regulatory approvals are obtained promptly</p>	<p>Negative</p> <p>Non-compliance with regulatory requirements can lead to substantial legal and financial penalties, which include fines, sanctions, and potential suspension of operations.</p>
4.	Talent, Attraction and Retention	Risk and Opportunity	The Company should foster a positive work environment emphasising employee development, competitive salaries, benefits, and a culture of innovation. This approach will enhance talent attraction and retention, driving long-term success and growth. However, challenges in retaining key employees could result in the loss of crucial knowledge and expertise, potentially hindering the Company's ability to innovate and reducing productivity and efficiency.	<p>Positive Work Environment: Nurture a supportive and encouraging workplace</p> <p>Employee Development: Emphasise opportunities for professional growth and skill development</p> <p>Recognition: Acknowledge and reward employee achievements and contributions</p> <p>Employee Engagement: Encourage active involvement and commitment among employees</p>	<p>Negative</p> <p>High recruitment and training costs, especially for specialised roles, can significantly impact the Company's financial performance if turnover rates are elevated.</p>
5.	Employee Health, Safety, and Well-Being	Risk	Prioritising employee safety and well-being is crucial for the Company, as employees are its most valuable asset. To ensure this, the Company actively evaluates and manages health and safety risks across all operations.	<p>Safety as a Priority: Establish safety as a fundamental requirement across all operations</p> <p>Health and Well-Being Measures: Implement various initiatives to support employee health</p> <p>Health Awareness Programmes: Conduct programmes to raise awareness about health and wellness</p>	<p>Positive</p> <p>Focussing on employee health, safety, and well-being can benefit the Company financially by lowering accident and illness-related costs, boosting productivity and profitability, and enhancing talent attraction and retention.</p>

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Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
6.	Product and Service Stewardship	Opportunity	Product and service stewardship provides significant opportunities for Nazara Technologies by aligning with sustainability principles, boosting brand value, driving innovation, engaging stakeholders, attracting investors, and managing risks. By embracing stewardship, enables the Company can lead responsibly in the gaming and entertainment industry and contribute to a more sustainable future.	NA	<p>Positive</p> <p>Focussing on product and service stewardship can help the Company build long-term value for stakeholders—including customers, investors, and the environment—potentially leading to greater profitability and financial sustainability over time.</p>
7.	Climate Change	Risk	The IT, gaming, and technology sectors are key energy consumers and carbon emitters. Climate change, especially extreme weather events, can disrupt Company operations and affect employee safety and well-being. Additionally, economic disruptions from transition risks can affect the Company's growth and profitability.	<p>Assess Energy Consumption: Evaluate current energy usage to identify areas for improvement</p> <p>Transition to Efficient Sources: Shift towards more energy efficient sources</p> <p>Stakeholder Awareness: Promote awareness of energy efficiency among stakeholders</p>	<p>Negative</p> <p>Climate change can drive up operational costs by affecting infrastructure, data centers, and gaming servers due to rising temperatures and extreme weather. Additionally, increased climate-related risks like natural disasters can result in increased insurance costs for businesses.</p>

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Sr. no.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (indicate positive or negative implications)
8	Customer Centricity / Customer Satisfaction	Risk & Opportunity	If the Company fails to prioritise customer needs and preferences, it may result in decreased satisfaction, pushing customers to competitors and reducing market share. Conversely, by ensuring clear, precise, and transparent marketing communications and service explanations, the Company can strengthen customer relationships, enhance trust, and improve loyalty, presenting a valuable opportunity for growth.	<p>Customer-Centric Strategies: Focus on strategies that are centred around customer needs</p> <p>Listen to Feedback: Actively seek and consider customer feedback</p> <p>Personalise Experiences: Customise experiences to individual customer preferences</p> <p>Improve Customer Support: Enhance support services to better assist customers</p> <p>Continuous Innovation: Regularly innovate to adapt to evolving customer needs</p>	<p>Positive</p> <p>Customer satisfaction and loyalty can significantly boost profitability and open up better business opportunities, contributing to financial growth.</p> <p>Negative</p> <p>Losing customers can reduce market share and revenue, while customer dissatisfaction can harm the Company's reputation.</p>
9	Waste Management	Risk	The rapid growth of the gaming industry has had notable environmental impacts, including reliance on mined metals and plastic in electronics, substantial energy use for game consoles, and rising concerns relating to e-waste.	<p>Reduce Plastic Waste: Implement measures to minimise plastic waste</p> <p>Promote Recyclable Paper: Encourage the use of recyclable paper products</p> <p>Visual Aids: Use visual aids to promote and support waste management practices</p> <p>Replace PET Bottles: Transition away from PET plastic bottles</p> <p>Paper Shredders: Utilise shredders to recycle paper waste</p> <p>Waste Separation: Categorise waste as biodegradable and non-biodegradable</p>	<p>Negative</p> <p>Non-compliance with recycling and circular economy regulations may result in financial penalties and damage to the Company's reputation.</p>

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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.

Sr. no.	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	<p>a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</p> <p>b. Has the policy been approved by the Board? (Yes/No)</p> <p>c. Weblink of the policies, if available</p>	Y	Y	Y	Y	Y	Y	Y	Y	Y
2	Whether the entity has translated the policy into procedures. (Ye/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	The Company's Code of Conduct primarily embodies the principles mentioned above, and the Company anticipates that its stakeholders will adhere to these principles in all their interactions.								
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.	NA								

Sr. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>Nazara Technologies has set specific commitments, goals, and targets in its Environmental, Social, and Governance (ESG) initiatives, each with defined timelines.</p> <p>Environmental Commitments: The Company is focussed on decreasing its carbon footprint and reducing electricity consumption. Additionally, Nazara Technologies aims to accelerate efforts to improve energy efficiency.</p> <p>Social Commitments: The Company is committed to creating a work environment that promotes inclusivity and diversity, encourages employee growth, and enhances retention. The Company also focusses on uplifting vulnerable and marginalised groups through its CSR activities.</p> <p>Governance Commitments: The Company is dedicated to maintaining high standards of corporate governance and transparency in all its operations. Nazara Technologies is committed to fostering a culture of accountability, responsibility, and fairness in all business dealings, and aims to continuously improve its governance practices to build trust and confidence among stakeholders.</p> <p>These commitments outline Nazara Technologies' goals and targets, with defined timelines to ensure accountability and progress in its ESG efforts</p>								

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Sr. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	<p>The Company has consistently upheld its commitments to business ethics and integrity by adhering to stringent policies on ethical trade practices, corporate governance, prevention of insider trading, and anti-bribery measures. This dedication to transparency and responsibility extends to its non-discrimination policies and corporate social responsibility initiatives, ensuring ethical and sustainable business practices. With regard to product responsibilities, the Company prioritises customer satisfaction by maintaining high standards of quality, safety, and ethics. Through diligent monitoring and continuous improvement, Nazara has successfully met its targets in delivering innovative and reliable solutions.</p> <p>The Company's human resource policies focus on employee training and retention, fostering a high-performance learning culture that motivates and rewards its workforce. By offering ample opportunities for skill development and career advancement, the Company has achieved significant success in employee retention and satisfaction.</p> <p>Furthermore, the Company places great importance on stakeholder engagement, actively seeking insights on environmental, social, and economic issues. This proactive approach has enabled the Company to address critical matters effectively and align its strategies with stakeholder expectations. Overall, the Company has met its specific commitments, goals, and targets, demonstrating continuous improvement and responsiveness to emerging challenges.</p>								

Sr. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Governance, leadership and oversight										
7	Statement by the director responsible for the business responsibility report, highlighting ESG-related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>Nazara Technologies, a leading company in gaming and sports media, is dedicated to conducting business in a responsible and sustainable manner, fully aligning our actions with Environmental, Social, and Governance (ESG) responsibilities. We have implemented various environmental initiatives designed to minimise waste and enhance recycling efforts. These initiatives encompass the adoption of energy efficient technologies, the utilisation of cloud servers for data storage, the implementation of advanced water management systems, and active tree plantation efforts.</p> <p>In our special sphere, we prioritise customer satisfaction, diversity, equality, ethical conduct, and community involvement. Our firm commitment to these values undercores our effort to make a positive impact on both society and our stakeholders as we strive to create a positive impact on society and our stakeholders.</p> <p>Maintaining effective communication with investors and shareholders is integral to our corporate governance practices. We recognise that ethical business conduct, efficient and transparent customer service, robust corporate governance, diligent risk management, and human capital development are key ESG issues. To address these, we have implemented several measures, including a Comprehensive Code of Conduct and Business Ethics, the promotion of a sound risk culture, the introduction of innovative products, investment in cybersecurity and information security, and the development of comprehensive employee welfare policies. Additionally, we closely monitor resource consumption and have established targets to reduce electricity, fuel, and paper usage.</p> <p>Our achievements in these areas reflect our commitment to ESG principles. However, we acknowledge that ongoing challenges persist. The dynamic nature of environmental concerns, rapid technological advancements, and evolving stakeholder expectations entail continuous adaptation and refinement of our strategies.</p> <p>In conclusion, Nazara Technologies remains dedicated to sustainability and responsible business practices. We will continue to strive towards achieving our ESG targets and addressing challenges proactively, ensuring that our actions deliver benefits to not only the Company but also the broader community and environment.</p>								

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Sr. no.	Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
8	Details of the highest authority responsible for implementing and overseeing the Business Responsibility policy(ies).	DIN: 02347434 Name: Mr. Nitish Mittersain Designation: Chief Executive Officer & 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.	Yes Name: Mr. Nitish Mittersain Designation: CEO & Joint Managing Director DIN: 02347434 Telephone Number: 022-4033 0800 E-mail: nitish@nazara.com								

10 Details of Review of NGRBCs by the Company:

Subject for review	Indicate whether the review was undertaken by Director / Committee of the Board / Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against the above policies and follow-up action	The Company's policies undergo periodic or need-based reviews by department heads, business heads, and senior management personnel. These reviews are presented to the Board of Directors as necessary. The evaluation process involves a thorough assessment of the effectiveness of each policy, ensuring that necessary changes to policies and procedures are implemented accordingly.																		
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	The Company complies with all relevant regulations, with the CEO & Joint Managing Director, Chief Financial Officer, and General Counsel & Company Secretary providing the Board of Directors with a Statutory Compliance Certificate, affirming adherence to applicable laws.																		Quarterly

11 Has the entity carried out an independent assessment/evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	No. The Senior Management and Board Committees of the Company regularly review charters & policies and conduct internal audits to monitor its performance based on corporate responsibility and sustainability aspects related to policies and projects.								

12 If the 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 mandated to file this report, the leadership indicators may be voluntarily disclosed by entities that aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

ESSENTIAL INDICATORS

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

Segment	Total no of training and awareness programmes held	Topics/Principles covered under the training and impact	% age of persons in respective category covered by the awareness programme
Board of Directors	13	<p>During the reporting period, Nazara Technologies held several meetings with the Directors to discuss updates on the Company's performance. These meetings covered a wide range of business activities, including:</p> <ul style="list-style-type: none"> • Macroeconomic and Market Review • Equity Performance • Earnings Outlook • Company Strategy • Business Model • Operations • Service and Product Offerings • CSR Funds <p>Additionally, the Company conducted familiarisation programmes for the Independent Directors.</p>	100%

Segment	Total no of training and awareness programmes held	Topics/Principles covered under the training and impact	% age of persons in respective category covered by the awareness programme
Key Managerial Personnel	3	<p>The Company offers comprehensive orientation and on-the-job training programmes to enhance the knowledge and performance of its employees, Key Managerial Personnel (KMPs), and Senior Function Heads. These training sessions cover essential topics, including:</p> <ul style="list-style-type: none"> • Prevention of Sexual Harassment (POSH) • Cyber Risk Management • Insider Trading Awareness • Overall Job Orientation 	100% of relevant people
Employees other than BOD & KMPs			
Workers	NA	NA	NA

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary

	NGRBC principle	Name of the regulatory/ enforcement agencies/judicial institutions	Amount (in ₹)	Brief of the case	Has an appeal been preferred (Yes/No)
Penalty/fine			Nil		
Settlement					
Compounding fee					

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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		
Punishment				

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
	Nil

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

Yes, the Company has a comprehensive Anti-Corruption and Anti-Bribery Policy in place, underscoring the values of honesty, integrity, quality, and trust in dealing with investors. It is committed to conducting business according to the highest ethical standards. To further strengthen governance in managing investors' funds, the Company has established a 'Business Responsibility Policy,' which has been approved by the Board of Directors. This policy prohibits the Company from engaging in abusive, corrupt, or anti-competitive practices. All employees are required to adhere to the policy and its guidelines.

The policy can be accessed at the following link: https://cdn.prod.website-files.com/648939088bfc729866e83bb2/649aaf61d143c3697bab3197_business-responsibility-policy.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 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Nil	Nil

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

	FY 2023-24 (Current financial year)		FY 2022-23 (Previous financial year)	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of conflict of interest of the directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of conflict of interest of the KMPS	Nil	NA	Nil	NA

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

Not applicable. Nazara Technologies has not faced fines, penalties, or legal actions related to corruption or conflict of interest, hence no corrective actions have been necessary.

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Number of days of accounts payables	157	112

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

9. Openness of business

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

Parameter	Metrics	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
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
Shares of RPT in	a. Purchases (Purchases with related parties/Total purchases)	2.40%	1.22%
	b. Sales (Sales to related parties/ Total sales)	37.40%	74.59%
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	98.72%	97.92%
	d. Investments (Investments in related parties/Total investments made)	94.40%	98.66%

LEADERSHIP INDICATORS

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

Total no of awareness campaign held	Topics / Principles covered under the training	% age of value chain programme partners covered (by value of business done with such partners) under the awareness programmes
		NA

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 put in place a Code of Conduct for Board members and the senior management to address and prevent conflict of interest involving the Board and Key Management Personnel (KMPs). As mandated by the listing regulations, the senior management confirms to the Board of Directors that there are no major financial or commercial transactions where their personal interests could potentially conflict with the Company's overall interests.

This Code of Conduct ensures compliance with relevant laws and regulations. Additionally, the Company has established a policy on related party transactions to outline guidelines for identifying related parties and managing such transactions.

The policy can be accessed at the following link:

https://cdn.prod.website-files.com/648939088bfc729866e83bb2/649ab310248ee237b3fdafb1_code-of-conduct-for-board-of-directors.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 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)	Details of improvements in environmental and social impacts
R&D	Since Nazara's main area of expertise lies in mobile gaming and entertainment services, its Capex and R&D spending was predominantly geared towards technological investments. This entailed incorporating IT infrastructure such as equipment, software, and communication networks as capital assets to fuel the Company's digital initiatives.		NA
Capex			

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

Yes.

Given the Company's focus on mobile gaming entertainment services, the scope for sustainable sourcing is limited. Nonetheless, the Company is committed to procuring hardware products and office equipment from suppliers who follow fair business practices and respect human rights, business ethics, and environmental standards. Nazara encourages its suppliers to adhere to social and environmental standards such as SA 8000, ISO 14001, and ISO 45001.

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

The Company has achieved 100% sustainable sourcing of its inputs.

- 3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

Due to the nature of its business, Nazara's waste management scope is limited, but it prioritises environmental responsibility. The Company promotes recycling, partners with certified e-waste handlers for proper disposal, and is considering switching to biodegradable garbage bags.

- 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.**

No. Extended Producer Responsibility (EPR) is not applicable for the Company as it does not produce any physical products.

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?**

NIC Code	Name of Product/service	% of total turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No) If yes, provide the weblink
NA					

- 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.**

Name of the Product/service	Description of the risk/concern	Action/taken
NA		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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).

Indicate input material	Recycled or reused input material to total material	
	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
	NA	

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:

	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Reused	Recycle	Safely Disposed	Reused	Recycle	Safely Disposed
Plastics (Including packaging)	Not Applicable					
E-waste	Nazara focusses on mobile entertainment services and does not engage in manufacturing or handle physical products. Despite this, the Company is committed to environmental responsibility by promoting the reuse and recycling of materials, collaborating with certified e-waste handlers for proper disposal, and exploring the transition from plastic to biodegradable garbage bags.					
Others - Bio-medical waste						
Others - Construction and demolition waste						
Others - Battery waste						
Others - Radioactive waste						
Hazardous waste						
Other Non-hazardous waste						
Total						

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in the respective category
	NA

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)	% 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)
Permanent employees											
Male	61	61	100	NA							
Female	13	13	100								
Total	74	74	100								
Other than permanent employees											
Male	NA										
Female											
Total											

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	NA										
Female											
Total											
Other than permanent workers											
Male	NA										
Female											
Total											

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.28	0.14

2. Details of retirement benefits, for current financial year and previous financial year

Benefits	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with 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 authority (Y/N/N.A.)
PF	100%	NA	Y	100	NA	Y
Gratuity	100%		Y	100		Y
ESI	8.10%		Y	9.46		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, the Company has ensured that its offices are accessible to employees with disabilities by installing lifts, ramps, and wheelchair-friendly facilities, in compliance with the Rights of Persons with Disabilities Act, 2016.

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 Business Responsibility Policy at Nazara promotes and supports diversity and inclusivity in the workplace. The Company strictly prohibits discrimination based on gender, sexual orientation, race, color, caste, creed, religion, marital status, disability, or age. It guarantees equal opportunities for all candidates and ensures that promotions and increases in salaries are based solely on performance, without any form of discrimination.

The policy can be accessed at the following link: https://cdn.prod.website-files.com/648939088bfc729866e83bb2/649aaf61d143c3697bab3197_business-responsibility-policy.pdf

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	Nil		Nil	
Female				
Total				

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	Nazara has established a Human Resource Policy and Stakeholder Relationship Committee to address and resolve any grievances or complaints raised by employees and workers promptly and effectively.
Other than permanent workers	
Permanent employees	
Other than permanent employees	

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Category	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total employees/workers in the respective category (A)	No. of employees/workers in the respective category who are part of association(s) or Union (B)	% (B/A)	Total employees/workers in the respective category (C)	No. of employees/workers in the respective category who are part of association(s) or Union (D)	% (D/C)
Total permanent employees	Nazara does not have a labour union. However, the Company recognises and respects employees' rights to peaceful association and collective bargaining. It also promotes open communication and direct engagement between the management and employees to create a positive work environment.					
Male						
Female						
Total permanent workers						
Male						
Female						

8. Details of training given to employees and workers:

Category	FY 2023-24 (Current financial year)					FY 2022-23 (Previous financial year)				
	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	Nil	NA	4	6.56	61	61	100.00	Nil	NA
Female	13	Nil	NA	4	30.77	13	13	100.00	Nil	NA
Total	74	Nil	NA	8	10.81	74	74	100.00	Nil	NA
Workers										
Male	NA									
Female	NA									
Total	NA									

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

Category	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	61	Nil	NA	61	42	68.85
Female	13	Nil	NA	13	9	69.23
Total	74	Nil	NA	74	51	68.92
Workers						
Male	NA					
Female	NA					
Total	NA					

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?

The Company ensures its employees receive comprehensive safety training, including regular sessions on fire safety and evacuation procedures at its offices. The Company also engages healthcare specialists to improve awareness around mental health, nutrition, resilience, and effective communication with team members.

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

While this may not be directly relevant to the business, the Company remains dedicated to maintaining a safe work environment.

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

The Company provides its employees with access to non-occupational medical and healthcare services, with first aid kits consistently available on-site. Additionally, the Company has enhanced its employee benefits to focus on health and well-being, including group term insurance and personal accident insurance. Emergency vehicles are also readily accessible at the corporate headquarters in case of emergencies.

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

Yes, all the employees of the Company are covered under a Medical Insurance Policy.

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

Safety Incident/Number	Category	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	Nil	Nil
	Workers		
Total recordable work-related injuries	Employees		
	Workers		

Safety Incident/Number	Category	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
No. of fatalities	Employees	Nil	Nil
	Workers		
High-consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

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

Understanding the crucial role a healthy work environment plays in employee motivation, productivity, and overall well-being, the Company has taken extensive steps to ensure its offices are both safe and conducive to good health. These measures include keeping fire safety equipment in excellent condition via an annual maintenance contract and conducting regular tests to verify their functionality.

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

	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working conditions	Nil	Nil	NA	Nil	Nil	NA
Health & safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

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

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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.

NA

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of the death of (A) Employees (Y/N) (B) Workers (Y/N).

(A) Employees - Y (B) Workers - NA

Nazara provides various employee benefits including term life insurance, health insurance, provident fund, gratuity, and superannuation. Additionally, the Company's group medical insurance covers all employees and their families, including spouses and children.

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

The Company guarantees that its value chain partners adhere to applicable laws and regulations by properly deducting and depositing statutory dues. Furthermore, the Company requires all value chain partners to uphold its Code of Conduct, Business Responsibility principles, and values.

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 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Employees	Nil			
Workers				

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)

The Company has implemented a retirement policy specifying the terms of retirement for employees and subsequent engagement opportunities with the Company. The Company strongly emphasises on employee training and development, ensuring they remain highly skilled and employable even after retirement or termination.

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	Although these parameters are not explicitly measured, Nazara expects its value chain partners to comply with existing regulations, including fair labour practices and maintaining healthy and safe working conditions.
Working conditions	

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.

NA

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all their stakeholders.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

The Company identifies key stakeholders based on their relevance and ability to add value to its activities, products, and services. Regular communication with these stakeholders is essential, with inclusiveness being central to Nazara's core business strategy. The key stakeholders recognised by the Company include:

- Gaming enthusiasts (Customers)
- Investors and shareholders
- Employees
- Vendors
- Communities

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	E-mails, social media & other digital platforms, advertisements and the Company's website	Ongoing and need-based	<ul style="list-style-type: none"> • Customer Service and feedback on products/ services • Staying informed about gaming features, benefits, and risks
Investors & shareholders	No	Quarterly earnings calls, E-mails, SMS, newspaper, advertisement, notices, website, Annual General Meeting, intimation to stock exchanges, annual/quarterly financials and investor meetings/conferences, investor presentation, press release, annual reports, and many others	At least quarterly and need-based	<ul style="list-style-type: none"> • Provide updates on the latest developments within the Company and the industry • Address any concerns or grievances • Monitor the Company's performance

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
Employees	No	E-mails, direct interactions, conference calls, one on one discussions	Ongoing and need-based	<ul style="list-style-type: none"> • Provide training and career development programmes • Conduct performance reviews and appraisals • Resolve any grievances and concerns
Vendors	No	Emails and phone	As and when required	<ul style="list-style-type: none"> • Business requirements
Communities	Yes	CSR organisations	Regular	<ul style="list-style-type: none"> • CSR activities

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.

The Company recognises that its growth and value creation are closely tied to its stakeholders. It is committed to engaging with them in a proactive and meaningful manner throughout the year. This engagement helps address stakeholders' interests, concerns, and competing expectations in a responsible way. Nazara is currently strengthening its consultation process for ESG issues and the factors influencing them, ensuring that feedback from these consultations is appropriately communicated to the Board.

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2. Whether stakeholder consultation is used to support identifying and managing 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.

The Company's Board is actively engaged in identifying and gathering data on key ESG factors in collaboration with employees and stakeholders.

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

Nazara supports various CSR projects focussed on vulnerable and marginalised groups such as slum communities, domestic workers, underprivileged children, daily wage workers, migrant labourers, the elderly, cancer patients and their families, and tribal communities. Going forward, the Company plans to expand its support to include residents of aspirational districts identified by government bodies.

PRINCIPLE 5: Businesses should provide goods and services in a manner that is sustainable and safe

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 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total (A)	No. of employees /workers covered (B)	% (B / A)	Total (C)	No. of employees /workers covered (D)	% (D / C)
Employees						
Permanent	74	74	100.00	74	74	100.00
Other than permanent	NA			NA		
Total employees	74	74	100.00	74	74	100.00

Category	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Total (A)	No. of employees /workers covered (B)	% (B / A)	Total (C)	No. of employees /workers covered (D)	% (D / C)
Workers						
Permanent	NA					
Other than permanent						
Total workers						

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

Category	FY 2023-24 (Current financial year)				FY 2022-23 (Previous financial year)					
	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	74	0	0	74	100.00	74	0	0	74	100.00
Male	61	0	0	61	100.00	61	0	0	61	100.00
Female	13	0	0	13	100.00	13	0	0	13	100.00
Other than permanent	NA									
Male	NA									
Female										
Workers										
Permanent	NA									
Male										
Female										

Category	FY 2023-24 (Current financial year)				FY 2022-23 (Previous financial year)											
	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)						
Other than permanent	NA															
Male																
Female																

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/salary/wages of the respective category (₹ in Lakhs)	Number	Median remuneration/salary/wages of the respective category (₹ in Lakhs)
Board of Directors (BoD)**	2	275.23	0*	NA
Key Managerial Personnel#	2	87.22	1	8.55
Employees other than BoD and KMP	70	4.63	14	5.26
Workers	NA			

Note:

* Sitting fees paid to Independent Directors & Non-Executive Non-Independent Directors is not included for calculation of Median remuneration of BoD

** Women Director is an Independent Director

In KMPs, a Chairman and Managing Director and a Jt. Managing Director and Chief Executive Officer are not covered, as they are covered under BOD

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Gross wages paid to females as % of total wages	13.27	6.75

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 Company has designated the Head of the Human Resource Department to handle human rights issues and impacts. The Company's Human Rights Policy mandates that all relevant stakeholders comply with the principles specified in the policy.

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

The Company has established an internal mechanism within its HR Policy to address grievances related to human rights issues promptly. This process ensures adherence to human rights principles, including non-discrimination among employees and providing a redressal mechanism for key stakeholders. The Company's Code of Conduct supports and upholds human rights, and the Company fully complies with human rights laws and guidelines as outlined by the Indian Constitution, national laws, and policies. All stakeholders and customers are treated with dignity, respect, and understanding.

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

	FY 2023-24 (Current financial year)			FY 2022-23 (Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment						
Discrimination at workplace						
Child labour						
Forced labour/ Involuntary labour	Nil		NA	Nil		NA
Wages						
Other human rights-related issues						

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Total Complaints reported under Sexual Harassment on of Women xat Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/ workers	NA	NA
Complaints on POSH upheld	NA	NA

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

Yes, the Company is committed to fostering a work environment free from all forms of discrimination and sexual harassment. To prevent and address these issues, the Company has implemented a Whistle Blower Policy that includes sections on Anti-Discrimination and Prevention of Sexual Harassment (POSH). These policies provide a mechanism for reporting sexual harassment complaints, ensuring that employees can do so without fear of retaliation, regardless of their gender or sexual orientation. We maintain a zero-tolerance stance on sexual harassment and are dedicated to addressing all reported cases. An Internal Committee has been established to thoroughly investigate each complaint and ensure appropriate corrective measures are taken.

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

Yes, the Company includes human rights requirements in certain business agreements and contracts where applicable.

10. Assessments for the year:

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child labour	The Company adheres to all rules and regulations outlined in labour laws and strictly prohibits any form of child labour or forced labour in its hiring and operations.
Forced/involuntary labour	
Sexual harassment	100% A quarterly update on complaints pertaining to sexual harassment is presented to the Board.
Discrimination at workplace	100% The Company ensures internal monitoring to comply with all applicable laws and policies regarding the mentioned issues.
Wages	100% The Company maintains a strong internal process to ensure adherence to minimum wages. Regular HR audits and client-specific audits are conducted to monitor compliance.
Others – please specify	NA

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

There were no audit concerns in the above areas from assessments in FY 2023-24.

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 received any grievances or complaints and hence has not perceived any obligation to introduce changes in its business processes. The Board has set up a Stakeholders' Relationship Committee which works to resolve any such queries, complaints or grievances.

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

Nazara does not currently carry out specific human rights due diligence. However, the Company's Code of Conduct and Whistle Blower Policies encompass broad human rights protocols, which are diligently observed and respected.

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 offices of the Company have lifts and ramps, as well as provisions for wheelchairs to ensure accessibility to visitors with disabilities.

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	Nazara hasn't conducted rights assessments of value chain partners. Nevertheless, the Company expects its partners to adhere to its values and ethical standards.
Discrimination at workplace	
Child labour	
Forced labour/Involuntary labour	
Wages	
Others – Please specify	

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

Not Applicable

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

ESSENTIAL INDICATORS

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

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D) (in GJ)	338.58	366.68
Total fuel consumption (E) (in GJ)	281.14	281.14
Energy consumption through other sources (F) (in GJ)	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	619.72	647.82
Total energy consumed (A+B+C+D+E+F) (in GJ)	619.72	647.82
Energy intensity per rupee of turnover (Total energy consumption in GJ /Revenue from operations in ₹ Lakhs)	0.27	0.28
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed in GJ/Revenue from operations in ₹ Lakhs adjusted for PPP)	0.07	0.04
Energy intensity in terms of physical output (Total energy consumed in GJ/Employee)	8.37	8.75
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, the name of the external agency.: No

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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:

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	Water consumption in the Company's office is solely for human consumption, and the Company promotes responsible water practices. While there is no formal water monitoring system in place, energy efficient faucets and fixtures are installed to encourage careful use. The Company is working on collecting data to further reduce water wastage. Additionally, as the Company leases its premises, it does not have access to the water bill.	
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater/Desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/turnover)		
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP)		
Water intensity in terms of physical output		
Water intensity (optional) – the entity may select the relevant metric		

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

4. Provide the following details related to water discharged:

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

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

As the Company restricts water usage to human consumption only and has not adopted a zero liquid discharge system. However, it has implemented various measures to promote responsible water consumption.

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

Parameter	Please specify unit	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
NOx	NA	NA	NA
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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

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

Parameter	Unit	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
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	20.43	21.11
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	77.12	83.52

Parameter	Unit	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO ₂ e/₹ in Lakhs	0.04	0.05
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)	tCO ₂ e/₹ in Lakhs adjusted for PPP	0.01	0.01
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/Employee	1.32	1.41
Total Scope 1 and Scope 2 emission intensity (optional) – the entity may select the relevant metric	NA	NA	NA

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

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

No. The Company plans to gather data on Green House Gas emissions but currently has no active projects focussed on reducing these emissions.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Total waste generated (in metric tonnes)		
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		
Other hazardous waste. Please specify, if any. (G)		
Other non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		Nil
Total (A+B + C + D + E + F + G + H)		
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)		
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)		
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled		
(ii) Re-used		Nil
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration		
(ii) Landfilling		Nil
(iii) Other disposal operations		
Total		

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

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

Given the nature of the Company's business, it does not generate hazardous or toxic chemicals. To manage non-hazardous waste effectively, the Company is committed to reducing, reusing, and recycling waste materials whenever possible and closely monitors progress in these areas. Additionally, it partners with certified e-waste handlers to ensure proper disposal of electronic waste. As part of its waste management strategy, the Company is also exploring the transition from plastic garbage bags to biodegradable alternatives.

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:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
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No. None of the offices of Nazara are located in or 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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by an independent external agency (Yes / No)	Results communicated in the public domain (Yes / No)	Relevant Weblink
NA					

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:

Yes, the Company is compliant with the applicable environmental law/ regulations/ guidelines in India.

S. No.	Specify the law/ regulation/guidelines which were not complied with	Provide details of the non-compliance	Any fines/penalties /action taken by regulatory agencies such as Pollution Control Boards or by courts	Corrective action taken, if any
NA				

LEADERSHIP INDICATORS

1. 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's office is not located in any of the water stressed areas.

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third-party water		
(iv) Seawater/Desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		NA
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed/ turnover)		
Water intensity (optional) – the entity may select the relevant metric		

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Parameter	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
No treatment		
With treatment – please specify the level of treatment		
(ii) Into groundwater		
No treatment		
With treatment – please specify the level of treatment		
(iii) Into seawater		
No treatment		
With treatment – please specify the level of treatment	NA	
(iv) Sent to third-parties		
No treatment		
With treatment – please specify the level of treatment		
(v) Others		
No treatment		
With treatment – please specify the level of treatment		
Total water discharged (in kilolitres)		

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

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

Parameter	Unit	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
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)			
Total Scope 3 emissions per rupee of turnover		NA	
Total Scope 3 emission intensity (optional) – the entity may select the relevant metric			

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

3. 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.

NA

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:

Sr. no	Initiative undertaken	Details of the initiative (weblink, if any, may be provided alongwith summary)	Outcome of the initiative
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Yes, the Company consistently employs innovative technology to enhance user satisfaction. The Company's operations do not significantly impact resource efficiency, emissions, effluent discharge, or waste generation. It proactively addresses waste management by segregating wet and dry waste, utilising energy efficient solutions, and promoting sustainable waste management practices.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/weblink.

Yes, Nazara has implemented a Risk Management Policy designed to ensure sustainable growth and stability in the face of potential disruptions. This policy provides a structured approach to managing risks across critical functions such as development, IT services, and customer support. It includes a comprehensive risk management framework that identifies key issues and outlines strategies for addressing them, ensuring the Company is well-prepared for various disruptions and maintains effective business continuity.

The policy can be accessed at the following weblink: https://cdn.prod.website-files.com/648939088bfc729866e83bb2/649ab0f8c852897548c38b8f_risk-management-policy.pdf

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.

Not applicable. Since Nazara offers mobile entertainment services to mobile operators and is not involved in manufacturing, its value chain does not result in significant adverse environmental impacts. As a result, no specific mitigation or adaptation measures are required.

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

NA

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

ESSENTIAL INDICATORS

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

2

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

S. no.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Internet & Mobile Association of India (IAMAI)	National
2.	Telangana VFX Animation And Gaming Association	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
NA		

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 the public domain? (Yes/No)	Frequency of review by board (Annually/Half yearly/ Quarterly / Others – please specify)	Weblink, if available
NA					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

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

Name and brief details of the project	SIA notification no.	Date of notification	Whether conducted by an independent external agency (Yes/No)	Results communicated in the public domain (Yes/No)	Relevant weblink
NA					

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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 the project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
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NA

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

Due to the nature of the business, this is not applicable, as the Company's community engagement is confined to its CSR activities.

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

	FY 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Directly sourced from MSMEs/ Small producers	Given the nature of its business, the Company strives to procure its hardware and office equipment from local vendors to maximise the share of locally sourced materials.	
Directly from within India		

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 2023-24 (Current financial year)	FY 2022-23 (Previous financial year)
Rural	NA	
Semi-urban		
Urban		
Metropolitan		

(Categorised 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)

Details of negative social impact identified	Corrective action taken
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The Company's products and services are designed to avoid any negative social effects. It places a strong focus on ensuring customer satisfaction while also making a positive social impact.

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 ₹)
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NA

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:-

S. no.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes/No)	Basis of calculating benefit share
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Through strategic acquisitions, Nazara has gained access to iconic intellectual properties, including World Cricket Championship, Kiddopia, Halaplay, and Qunami. Leveraging these properties have allowed Nazara to develop engaging games, grow its user base, and boost revenues. While some operations utilise licensed IP from partners, Nazara retains ownership of original esports content. By acquiring and effectively utilising these various intellectual properties, the Company has achieved significant growth, introduced new offerings, and generated value this financial year.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Name of authority	Brief of the case	Corrective action taken
NA		

6. Details of beneficiaries of CSR projects

S. no.	CSR project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalised groups
1.	Dr. B.K. Goyal Heart Foundation	47	100%

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.

Nazara recognises gaming enthusiasts as key stakeholders and actively invites their complaints and feedback. The Company is dedicated to exceeding customer expectations and ensuring satisfaction. To support this commitment, Nazara has put in place dedicated channels for addressing consumer concerns. These include an intuitive feedback system, a responsive customer support team, and regular evaluations of feedback to enhance services and resolve any issues swiftly.

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

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

3. Number of consumer complaints in respect of the following

	FY 2023-24 (Current financial year)		Remarks	FY 2022-23 (Previous financial year)		Remarks
	Received during the year	Pending resolution at the end of the year		Received during the year	Pending resolution at the end of the year	
Data privacy	Nil	NA	NA	Nil	NA	
Advertising						
Cybersecurity						
Delivery of essential services						
Restrictive trade practices						
Unfair trade practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	Nil	
Forced recalls		

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

Yes, the Company has implemented IT measures to oversee and address cybersecurity and data privacy risks. For more details, please visit: https://aws.amazon.com/products/security/?sc_icampaign=aware_what-is-seo-pages&sc_ichannel=ha&sc_icontent=awssm-11373_aware&sc_iplace=ed&trk=1e0434cb-26e-4515-9053-14186a8e2064%7Eha_awssm-11373_aware

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

- 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 the safety of products/services.**

Nazara has not encountered any issues related to advertising, data privacy, cybersecurity, service delivery, penalties, or product/service security.

- 7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches -**

Nil

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

Nil

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

Nil

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

NA

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

Nazara has implemented a business continuity plan to address service interruptions and has a clear communication strategy in place.

- 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)**

NA

LEADERSHIP INDICATORS

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

You can access information about the Company's products and services at the following link: <https://www.nazara.com/>