



September 07, 2026

To,
National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, Bandra Kurla Complex,
Bandra East,
Mumbai – 400 051
Fax Nos.: 26598237/26598238

To,
BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Fax Nos.: 22723121/2037/2039

Ref: Scrip Code: BSE: 532748 / NSE: PFOCUS

Sub: Business Responsibility and Sustainability Report (“BRSR”) for the Financial Year 2025-26.

Dear Sir/ Madam,

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), read with applicable Securities and Exchange Board of India (“**SEBI**”) circular(s) issued in this regard, please find enclosed herewith Business Responsibility and Sustainability Report (“**BRSR**”) of the Company for the Financial Year 2025-26, which also forms part of the Annual Report of the Company for the Financial Year 2025-26.

The BRSR is also available on the website of the Company www.primefocus.com.

Kindly acknowledge the receipt and take the same on records.

Thanking You,

Yours Faithfully,
For Prime Focus Limited

Parina Shah
Company Secretary & Compliance Officer
Encl: a/a

PRIME FOCUS LIMITED

022 2648 4900
022 2646 5500
INFO@PRIMEFOCUS.COM
WWW.PRIMEFOCUS.COM

REGISTERED ADDRESS:
PRIME FOCUS HOUSE, LINKING ROAD,
KHAR (W), MUMBAI 400052, INDIA

CIN NUMBER: L92100MH1997PLC108981

Business Responsibility & Sustainability Report

SECTION A: GENERAL DISCLOSURES

I. Details

1.	Corporate Identity Number (CIN) of the Company	L92100MH1997PLC108981
2.	Name of the Company	Prime Focus Limited ("PFL")
3.	Year of Incorporation	1997
4.	Registered office address	Prime Focus House, Opp. Citi Bank, Linking Road, Khar (West), Mumbai – 400052
5.	Corporate office address	True North, Plot no. 63, Road no. 13, Opp. Hotel Tunga Paradise, MIDC, Andheri (East), Mumbai- 400093
6.	E-mail id	brr.india@primefocus.com
7.	Telephone	+91-22-26484900
8.	Website	www.primefocus.com
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026 (FY 2025-26)
10.	Name of the Stock Exchange(s) where shares are listed	- National Stock Exchange of India Limited (NSE) - PFOCUS (Symbol) - BSE Limited (BSE) - 532748 (Scrip Code)
11.	Paid-up capital	₹ 77,59,90,547/- as on March 31, 2026
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report	Name of Contact Person: Ms. Parina Shah Designation: Company Secretary & Compliance Officer Email ID: brr.india@primefocus.com Contact Number: +91-22-26484900
13.	Reporting boundary	Disclosures made in this report are on a standalone basis and pertain only to PFL.
14.	Name of assurance provider	Not applicable to Company for FY 2025-26
15.	Type of assurance obtained	Not applicable to Company for FY 2025-26

II. Products/services

16. Details of business activities

Sr. No.	Description of main activity	Description of business activity	% of turnover
1.	Information and communication	- Creative services like visual effects, stereo 3D conversion, animation, Production and Postproduction services like equipment rental, digital intermediate, picture post, shooting floors and sound stages. - Tech/Tech-Enabled Services like Media ERP Suite and Cloud enabled media services. - Leasing or Renting of properties and/or assets and allied services.	100%

17. Products/services sold by the entity

S. No.	Product/Service	NIC Code	% of total turnover contributed
1.	Real estate activities with own or leased property	6810	69.38
2.	Other business support service activities n.e.c.	8299	30.58
3.	Motion Picture	5912	0.04

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	-	12	12
International*	-	-	-

*The international operations are carried out by the Company through its subsidiary companies and are outside the reporting boundary of this report.

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

Locations	Number
National (No. of states)	1
International (No. of countries)	0

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

Nil.

c. A brief on types of customers

Media and entertainment production & post production related customers.

IV. Employees**20. Details as on March 31, 2026****a. Employees and workers (including differently abled)**

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	14	13	92.86%	1	7.14%
2.	Other than permanent (E)	-	-	-	-	-
3.	Total employees (D + E)	14	13	92.86%	1	7.14%
WORKERS#						
4.	Permanent (F)	-	-	-	-	-
5.	Other than permanent (G)	-	-	-	-	-
6.	Total Workers (F + G)	-	-	-	-	-

The Company does not have any workers as defined in guidance note on BRSR issued by SEBI.

b. Differently abled employees and workers

Currently company does not have differently abled employees and workers.

21. Participation/inclusion/representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	8	2	25.00
Key Management Personnel	3	1	33.33

22. Turnover rate for permanent employees and workers

	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	7.41%	0.00%	0.00%	6.25%	0.00%	6.25 %	0.00%	0.00%	0.00%
Permanent Workers	-	-	-	-	-	-	-	-	-

V. Holding, subsidiary and associate companies (including joint ventures)

23. Names of holding / subsidiary / associate companies / joint ventures:

Sr. No.	Name of Holding/Subsidiary/Associate/ Joint Venture	Indicate whether Holding/ Subsidiary/ Associate/Joint Venture	% of shares held by listed entity	Does the entity indicated in column A, participate in the Business Responsibility initiatives of listed entity? (Yes/No)
1.	Brahma AI Services India Limited [#] (Formerly known as Prime Focus Technologies Limited)	Subsidiary	92.23%	No
2.	Prime Focus Studios Private Limited [#] (Formerly known as PF Studio Private Limited & Prime Focus Production Services Private Limited)	Subsidiary	100%	No
3.	GVS Software Private Limited	Subsidiary	100%	No
4.	Prime Focus Motion Pictures Limited	Subsidiary	100%	No
5.	Apptarix Mobility Solutions Private Limited [#]	Subsidiary	100%	No
6.	DNEG India Media Services Limited [#]	Subsidiary	100%	No
7.	JAM8 Prime Focus LLP	Subsidiary	51%	No
8.	PF World Limited	Subsidiary	100%	No
9.	PF Investments Limited	Subsidiary	100%	No
10.	Prime Focus Technologies UK Limited [@]	Subsidiary	100%	No
11.	Prime Focus Technologies Pte. Ltd [@]	Subsidiary	100%	No
12.	Prime Focus Technologies, Inc [@]	Subsidiary	100%	No
13.	Prime Post (Europe) Limited [@]	Subsidiary	100%	No
14.	Brahma AI Canada Inc (Formerly known as DAX Cloud ULC) [#]	Subsidiary	100%	No
15.	PF Media Limited	Subsidiary	100%	No
16.	Brahma AI India Technologies Private Limited [#] (Formerly known as DNEG Creative Private Limited)	Subsidiary	100%	No
17.	Prime Focus Media UK Limited	Subsidiary	100%	No
18.	PF Overseas Ltd	Subsidiary	100%	No
19.	DNEG S.A R.L.	Subsidiary	88.29%	No
20.	DNEG North America Inc. [#]	Subsidiary	100%	No
21.	Prime Focus International Services UK Limited [#]	Subsidiary	100%	No
22.	Double Negative Montréal Productions Ltd [#]	Subsidiary	100%	No
23.	DNEG PLC [#]	Subsidiary	100%	No
24.	DNEG Bulgaria EOOD [#]	Subsidiary	100%	No
25.	Double Negative Holdings Limited [#]	Subsidiary	100%	No
26.	Double Negative Toronto Productions Ltd [#]	Subsidiary	100%	No
27.	Double Negative Films Limited [#]	Subsidiary	100%	No
28.	Double Negative LA LLC [#]	Subsidiary	100%	No
29.	Double Negative Limited [#]	Subsidiary	100%	No
30.	Double Negative Canada Productions Ltd [#]	Subsidiary	100%	No
31.	Double Negative Hungary Limited [#]	Subsidiary	100%	No
32.	DNEG Australia PTY Ltd [#]	Subsidiary	100%	No
33.	DNEG Spain, S.L. [#]	Subsidiary	100%	No
34.	DNEG Australia Productions PTY Ltd [#]	Subsidiary	100%	No
35.	Metaphysic Inc. [§]	Subsidiary	100%	No
36.	Brahma AI Services UK Limited (Formerly known as Metaphysic Limited) [§]	Subsidiary	100%	No
37.	Brahma AI Limited [§]	Subsidiary	100%	No
38.	Brahma AI Holdings Limited [#]	Subsidiary	90.20%	No
39.	Brahma AI ME Ltd [§]	Subsidiary	100%	No
40.	Brahma AI Services USA Inc. [§]	Subsidiary	100%	No

[#] Direct/Indirect Subsidiaries of DNEG S.A R.L.

[@] Direct/Indirect Subsidiaries of Brahma AI Services India Limited

[§] Direct/Indirect Subsidiaries of Brahma AI Holdings Limited

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- (ii) Turnover: ₹ 27,86,12,564
- (iii) Net worth: ₹ 70,95,27,85,375

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 (NGRBC)

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)	FY 2025-26 Current Financial Year			FY 2024-25 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	YES	NIL	NIL	-	NIL	NIL	-
Investors (other than shareholders)	YES	NIL	NIL	-	NIL	NIL	-
Shareholders	YES	NIL	NIL	-	NIL	NIL	-
Employees and workers	YES	NIL	NIL	-	NIL	NIL	-
Customers	YES	NIL	NIL	-	NIL	NIL	-
Value Chain Partners	YES	NIL	NIL	-	NIL	NIL	-
Other (please specify)	-	-	-	-	-	-	-

If Yes, then provide web-link for grievance redressal policy:

https://www.primefocus.com/wp-content/uploads/2025/04/PFL_Grievance_Handling_policy.pdf

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (positive/negative implications)
1.	Employee Engagement	Risk	The Company places great emphasis on maintaining its talent pool. Operational and financial performance of the business of the Company could be hindered if the Company is unable to identify, attract and retain qualified personnel or by the loss of key personnel.	Best practices in employee management, competitive pay and vigorous training across all levels of management help the Company maximise retention, a proactive HR policy helps attract, retain and develop a diverse range of skilled people. It also ensures that employees' personal ambitions are well integrated with organization's objectives.	Negative: Reduction in the levels of employee engagement could lead to decreased productivity, missed deadlines, and a decline in the quality of content creation. Positive: The creativity and talent of the Company's workforce is a key to success in the industry. Positive employee engagement will lead to higher levels of motivation, innovation and creativity which will in turn lead to development of high-quality and captivating content that resonates with audiences, potentially boosting viewership and advertising revenues.

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (positive/negative implications)
2.	Occupational Health & Safety	Risk / Opportunity	Providing a healthy and safe work environment are necessary to attract and retain high quality talent. A work environment that is healthy, safe and secure will have a positive impact on the Company's image and brand and boost publicity.	The Company endeavors to safeguard the health and safety of all its stakeholders and makes sure that all workers, contractors, supply chain partners, customers, spectators, and visitors are given access to a safe and healthy workplace. It strives to put in place preventive measures and precautions with respect to health and safety and strives to stay equipped to handle any unforeseen circumstances and endeavors to lessen the negative effects of its company operations as much as feasible.	Positive:- - Reduction in legal and insurance expenses; - Positive employee experience which in turn boosts productivity.
3.	Diversity & Inclusion	Opportunity	One of the company's top strategic priorities is diversity and inclusion, by expanding the organization's talent pool will boost production and enhance the caliber of the end service supplied by bringing in as many individuals from varied groups as is practical. PFL motivates their employees to stay with the company by consistently investing in their employees' growth and development, as well as their alignment with the company's growth strategy.	We have an egalitarianism, inclusive, and equal opportunity culture. The Company ensures its employee pool consist of individuals from varied and diverse backgrounds. The Company also provides growth and development opportunities for all employees.	Positive:- Productivity is increased by the retention of key talent through various human resources strategies. The diverse experiences of the personnel generally empower them to capitalize on a specialized skill set that can better serve audiences and consumers, generating higher and more long-lasting revenues. In contrast, failure to comply with anti-discrimination legislation obligations may result in expensive fines and diminished investor trust, both of which might lead to monetary losses.
4.	Cybersecurity	Risk	The "content" created by media and broadcasting companies are their assets and also the main targets of cyber breaches and fraud.. Remote working and new technologies that have been adopted post Covid-19 have opened up avenues for newer hacking strategies to be adapted by the cyber criminals. Loss of sensitive data or information, legal and regulatory noncompliance, reputational damage as well as revenue loss may be caused by any security breach or disruption to IT infrastructure.	PFL has a proactive risk-mitigation program in place along with a response plan for faster adaptation in case of any incident. It assures that the network is routinely patched and backed-up and the incident response plan is developed and updated at regular intervals. Employees are also made aware of cyber risks and common cyber security threats through phishing campaigns to reduce the risks associated with employee breaches. A robust IT security policy has also been developed. The Company consistently engages in protecting its sensitive data and improving controls on a consistent basis.	Negative:- • Reputation risks. • Violations of privacy and data security may result in litigation, financial risks, and losses in the form of compensation for aggrieved parties. • Regulatory risk in the form of fines, penalties, and so on.

Sr. No.	Material issue identified	Indicate whether risk or opportunity	Rationale for identifying the risk/opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (positive/negative implications)
5.	Climate Change	Risk/ Opportunity	Climate change has created new material risks for businesses as well as increased reputational risks. Extreme weather events due to climate change pose a physical risk of disruption to the operation and the safety and wellbeing of its employees and other stakeholders.	The company continues to identify and act on opportunities to lessen the environmental effect including through lessening of its carbon footprint, water and environmental conservation.	While assessing our climate-related risks, we also consider significant opportunities that can have substantive financial or strategic impact because of the nature of our business operations. Negative: Physical and Transition risks. Positive: Drives better risk management and value creation.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe.
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains.
P4	Businesses should respect the interests of and be responsive towards all its stakeholders.
P5	Businesses should respect and promote human rights.
P6	Businesses should respect and make efforts to protect and restore the environment.
P7	Businesses when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.
P8	Businesses should promote inclusive growth and equitable development.
P9	Businesses should engage with and provide value to their consumers in a responsible manner.

	P 1	P 2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No) ^	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c. Web link of the policies, if available	https://www.primefocus.com/governance								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3. Do the enlisted policies extend to your value chain partners? (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	Y

	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
4. Name the national and international codes/ certifications/ labels/ standards adopted by your entity and mapped to each principle.	The organization is dedicated to giving all of its workers a secure, healthy, and harassment-free working environment. The business has implemented employee-focused policies in areas like Anti-Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 and growth and learning opportunities in an effort to create a supportive atmosphere where employees may pursue their professional goals. The company's other rules, including the Code of Fair Disclosure and Conduct, the Code of Conduct and Business Ethics ("the code"), and general laws and regulations, good ethical practices, and generally accepted professional standards are all in accordance with national regulatory standards. A related party transaction policy, a risk management policy, and a whistleblower policy are all in place at the business. The whistleblower policy affirms to the standards set out in the Companies Act, 2013 and its rules, as well as the relevant securities laws and regulations. The business complies with laws that apply to its goods and services. All dealings with customers address the fundamental rights of the consumers; i.e fairness, transparency, appropriateness of goods and services, privacy, and methods for grievance resolution.								
5. Specific commitments, goals, targets set by the entity with defined timelines, if any.	PFL is committed to having a positive impact on the environment, its internal and external customers and the communities in which it operates. Profits with Purpose is how PFL defines its sustainability vision. The Company has always set high targets for the growth, profitability, customer satisfaction, safety and environmental performance and continues its commitment to high standards of corporate governance practices. We undertake several energy conservation initiatives by implementing energy efficient measures and replacing old equipment with new energy efficient equipment wherever feasible. Continuous efforts are also exerted to conserve energy in our postproduction facilities and studio offices. The broad Sustainability Goals of the Company include: - Working towards the reduction of carbon footprints. - Reduction and management of waste and helping towards reduction of pollution and global warming by various methods stated in the policies. - Increase productivity and profit through water, energy and resources conservation. - Developing culture with PFL employees to get actively involved in sustainability initiatives. - Enabling customers to contribute to sustainability by using our products i.e., AI, digitization services, data centers. - Create a healthy, collaborative, and uplifting environment. - Diversity, inclusion and equality. - Ensuring the health and safety of our people.								
6. Performance of the entity against specific commitments, goals and targets along-with reasons in case same are not met.									

- PFL has the following policies covering the nine principles: Code of Conduct for Directors and Senior Management, Vigil Mechanism / Whistle-Blower Policy, Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders, Internal Code of Conduct to Regulate, Monitor and Report Trading by Designated Persons & Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information, Human Resource Policies, Anti-Sexual Harassment Policy, Corporate Social Responsibility (CSR) Policy, Policy on Related Parties, Policy on Material Subsidiaries, Sustainability Policy, Stakeholder Engagement Policy, ESG Policy, Policy for Determining materiality of event and Policy for Preservation of Documents & Archival Policy.

GOVERNANCE, LEADERSHIP AND OVERSIGHT

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

PFL is committed to managing its business in ways that allow the people and planet to flourish. PFL drives sustainability in everything we do, Environmental (issues around climate change & pollution), social & Economical (issues around workplace practices and human capital), and Governances (issues such as executive pay, accounting & ethics). Sustainability is not an afterthought at PFL- it is deeply embedded in our thinking the way we work and the products and services we deliver.

We feel that no sustainability initiative could self-sustain if it's not linked to the organization's business projects. Our leadership and employees are committed to rethinking traditional systems and shifting towards more sustainable models. PFL has the talent and resources to navigate a fresh set of opportunities, challenges, and risks that define organizations of the future.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility & Sustainability (BRSR) Policy.	Name: Mr. Naresh Mahendranath Malhotra Designation: Whole-time Director DIN: 00004597
9. Does the entity have a specified committee of the board/ director responsible for decision making on sustainability related issues? (Yes/ No). If yes, provide details.	The CSR Committee monitors community and social-related projects as well as sustainability-related actions of the Company. Details of the composition of the CSR Committee are given in the Corporate Governance Reports.

10. Details of Review of the National Guidelines on Responsible Business Conduct (NGRBC)

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency: Annually (A) / Half yearly (H) / Quarterly (Q) / Any other – please specify								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies & follow up action	D	D	D	D	D	D	D	D	D	Policies are periodically reviewed in accordance with the regularity specified in the relevant policies or on a need-to-know basis, whichever comes first, and any necessary revisions are made.								
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Policies wherever stated have been approved by Board/Committees of Board/Senior Management of the Company. The Company has necessary procedures in place to ensure the compliance with all relevant regulations.									The Company ensures compliance with all the relevant laws.								

*D stands for Director

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9
	No, however internal audits and evaluations of the company's rules and procedures are occasionally conducted. Internal auditors, when necessary, may examine the procedures and compliances. Policies are routinely reviewed and updated by different department heads and business leaders, and then approved by the management and/or board from both a best practices and a risk viewpoint.								

12. If answer to question (1) above is "No" i.e., not all principles are covered by a policy, reason to be stated:

Not Applicable.

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

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

Principle 1

BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

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

Segment	Total number of training and awareness programs held	Topics/ principles covered under the training and its impact	% of persons in respective category covered by the awareness programs
Board of Directors (BOD)	2*	The Company strives to provide its Board Members and Management Team access to training and skill enhancement programs and learning opportunities that help them excel in their leadership roles and also provide the opportunity to advance their knowledge of the industry. We invest in many programs to establish a climate that is favorable to their growth since we recognize that our employees are the most important factor in our sustained progress. By giving rigorous training across leadership levels to promote organizational performance and a secure working environment, we give them numerous learning chances to improve their skill sets. We put this into practice for all of our employees and train all newly employed staff members on our code of conduct and business ethics during induction.	100%
Key Managerial Personnel (KMP)	1		
Employees other than BODs/ KMP	1		
Workers	-	-	-

*Refer to Familiarization Programmes imparted to Independent Directors available on our website: https://www.primefocus.com/wp-content/uploads/2025/04/Familiarisation_programme_for_Independent_Directors.pdf.

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 FY 2025-26 (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 regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Case brief	Has an appeal been preferred? (Yes/No)
Penalty/Fine		NIL			
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of regulatory/ enforcement agencies/ judicial institutions	Amount (in INR)	Case brief	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 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		
Name of Policy	Policy Description	Web-link/URL
Anti-bribery & Anti-Corruption Policy	The policy comprises a set of rules and principles implemented by the Company to prevent bribery and corrupt practices. It prohibits offering, soliciting, or accepting bribes and establishes guidelines for gifts & hospitality amongst others. This policy applies to all individuals worldwide working for all affiliates and subsidiaries of the Company at all levels and grades, including directors, senior executives, officers, employees (whether permanent, fixed term or temporary), consultants, contractors, trainees, seconded staff, casual workers, volunteers, interns, agents, or any other person associated with the Company.	https://www.primefocus.com/wp-content/uploads/2025/04/Anti-bribery_and_Anti-corruption_Policy.pdf
Vigil Mechanism/ Whistle Blower Policy	The Policy covers malpractices and events which have taken place / suspected to have taken place, are taking place, misuse or abuse of authority, fraud or suspected fraud, violation of company's rules and policies, manipulations, negligence, causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected and to report the same in accordance with the Policy.	https://www.primefocus.com/wp-content/uploads/2025/04/Whistle_Blower_Policy.pdf
Code of Conduct policy	The purpose of this Code of Conduct (the "Code") is to conduct the business of the Company in accordance with the applicable laws, regulations, rules and with the highest standard of ethics and values. The matters covered in this Code are of utmost importance to the Company, shareholders, business partners and customers.	https://www.primefocus.com/wp-content/uploads/2025/04/Code_of_Conduct.pdf
Ethics Management Policy	The "Ethics Management Policy" outlines a protocol for factual and righteous display of information and truthful disclosure on our services to clients.	https://www.primefocus.com/governance/
Code of Fair Disclosure and Conduct	The purpose of the Code of Conduct is to ensure that the Company operates in compliance with all relevant laws, regulations, and rules, while adhering to the highest ethical and moral standards. The topics discussed in the Code are crucial to the Company's success and are valued by shareholders, business partners, and customers alike.	https://www.primefocus.com/wp-content/uploads/2025/04/Code_of_Fair_Disclosure_and_Conduct.pdf

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

Segment	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

6. Details of complaints with regard conflict of interest

	FY 2025-26 (Current Financial Year)		FY 2024-25 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Complaints received with respect to conflicts of interest of the Directors	-	-	-	-
Complaints received with respect to conflicts of interest of the KMPs	-	-	-	-

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.

Fine/Penalty/Action taken on Conflicts of Interest and Corruption	Corrective Action Taken
NIL	

8. Number of days of accounts payables (Accounts Payable*365/ cost of goods/ services procured):

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Number of days of accounts payable	203 Days	122 Days

9. Open-ness of Business

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

Parameters	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses % of total purchases	Nil	Nil
	b. Number of trading houses where purchases are made from	Nil	Nil
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration from Sales	a. Sales to dealers/ distributors as % of total sales	Nil	Nil
	b. Number of dealers/ distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers/ distributors as % of total sales to dealers/ distributors	Nil	Nil
Share in RPTs in	a. Purchases (Purchases with related parties/ Total purchases)	1.08%	0.28%
	b. Sales (Sales to related parties/ Total Sales)	99.98%	100%
	c. Loans & advances (Loans & advances given to related parties/ Total loans & advances)	93.35%	56.45%
	d. Investment (Investments in related parties/ Total Investments made)	100%	100%

Leadership Indicators

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

Yes

Board Members provide annual declarations of adherence to the Code of Conduct of the Company and confirmation that there have been no instances of conflict of interest. In accordance with the Companies Act, 2013, the Directors do not take part in the discussions and voting on Board agenda matters in which they have a personal interest.

Process/Policy Name	Process/Policy Description	Web-link/URL
Code of Conduct	The purpose of this Code of Conduct (the "Code") is to conduct the business of the Company in accordance with the applicable laws, regulations, rules and with the highest standard of ethics and values. The matters covered in this Code are of utmost importance to the Company, shareholders, business partners and customers.	https://www.primefocus.com/wp-content/uploads/2025/04/Code_of_Conduct.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.**

Considering the type of business conducted by the Company, the majority of its capital expenditures were allocated toward information technology. Consequently, investments were added to capital assets through the procurement of IT infrastructure, such as equipment and software, to accelerate the Company's digital efforts.

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

No. Our primary focus is on operational activities, and therefore, we only utilize resources for those purposes. The sourcing of inputs is not considered a significant aspect of our core activities.

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

Not Applicable.

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

Due to the nature of our business, the potential for reusing or recycling products is limited. However, we have established specific practices to manage different waste categories

- a) For plastics (including packaging), we use 100% biodegradable plastic garbage bags across our facilities to collect and dispose of dry and wet waste. At our corporate office, we partner with a vendor who disposes of our waste in an eco-friendly manner by composting or recycling.
- b) Our e-waste encompasses computers, servers, scanners, Personal Computers, batteries, air conditioners, and other electronic equipment, which we dispose of through registered e-waste vendors.
- c) We do not generate or dispose of hazardous waste in the course of our operations.
- d) Aside from the waste categories listed above, we do not generate any other types of waste in our office.
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		
EPR Applicable/Not Applicable	EPR & Waste Collection Plan Description & Alignment (if applicable)	Addressal of EPR & Waste Collection Plan Alignment (if not achieved)
Not Applicable	Not Applicable	Not Applicable

Principle 3

BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT EMPLOYEES											
Male	13	13	100%	13	100%	-	-	13	100%	-	-
Female	1	1	100%	1	100%	1	100%	-	-	-	-
Total	14	14	100%	14	100%	1	7.14%	13	92.86%	-	-
OTHER THAN PERMANENT EMPLOYEES											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity Benefits		Paternity benefits		Day care facilities	
		No. (B)	% (B/A)	No. (C)	% (C/A)	No. (D)	% (D/A)	No. (E)	% (E/A)	No. (F)	% (F/A)
PERMANENT WORKERS											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-
OTHER THAN PERMANENT WORKERS											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

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

Cost incurred on well-being measures as a % of total revenue of the company	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
	Not Applicable	Not Applicable

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

	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted & deposited with the authority (Yes/No/N.A.)	No. of employees covered (as a % of total employees)	No. of workers covered (as a % of total workers)	Deducted and deposited with the authority (Yes/No/N.A.)
PF	71.43%	-	Yes	66.67%	-	Yes
Gratuity	100%	-	Yes	100%	-	Yes
ESI	0%	-	NA	0%	-	Yes
Others	-	-	-	-	-	-

3. Accessibility of workplaces

Are the premises/offices accessible to differently abled employees 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.

In compliance with the Rights of Persons with Disabilities Act, 2016, the majority of our offices are accessible to differently abled employees. The Company is committed to provide equal opportunities without regard to their race, caste, sex, religion, color, nationality, disability, etc. All of our corporate offices feature such as wheelchair ramps, braille signage and wheelchair inclusive elevators that are accessible from the parking lot, facilitating friendly access to our differently abled employees and visitors. Also, our registered and corporate offices have restrooms that are designated for that purpose.

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.

PFL strives to provide and enhance possibilities for many socio-cultural groups and is an equal opportunity employer. The Code of Conduct approved by the group explicitly indicates that “harassment, of any sort, and discrimination based on age, physical appearance or handicap, marital status, religion, caste, sex, sexual orientation, or gender identity are banned”. The organization seeks to develop and foster an accepting workplace atmosphere through its inclusive business practices.

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

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

Note: No parental leave availed during the year.

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

	Yes/No (If yes, then give details of the mechanism in brief)	Brief Description of Mechanisms (if yes)
Permanent Employees	Yes	Description mentioned in Whistle Blower Policy and Sexual harassment Policy
Other than Permanent Employees	Yes	Description mentioned in Whistle Blower Policy and Sexual harassment Policy
Permanent Workers	-	-
Other than Permanent Workers	-	-

7. Membership of employees and workers in association(s) or unions recognised by the Company

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total employees/ workers (A)	No. of employees/ workers who are part of Association(s) or Union (B)	% employees/ workers (B / A)	Total employees/ workers (C)	No. of employees/ workers who are part of Association(s) or Union (D)	% employees/ workers (D/C)
EMPLOYEES						
Male	13	-	-	14	-	-
Female	1	-	-	1	-	-
Total	14	-	-	15	-	-
WORKERS						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

8. Details of training given to employees and workers

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	On health & safety measures		On skill upgradation		Total (A)	On health and safety measures		On skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (B)	% (B/A)	No. C	% (C/A)
EMPLOYEES										
Male	13	13	100%	13	100%	14	14	100%	14	100%
Female	1	1	100%	1	100%	1	1	100%	1	100%
Total	14	14	100%	14	100%	15	15	100%	15	100%
WORKERS										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
EMPLOYEES						
Male	13	13	100%	14	14	100%
Female	1	1	100%	1	1	100%
Total	14	14	100%	15	15	100%
WORKERS						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Total	-	-	-	-	-	-

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?

Owing to the nature of the business, there are no inherent occupational health and safety risks. The Company's facilities are all protected by adequate OHS measures. Training programs on the safety of employees at the workplace is mandatory for all employees. During the year, there were no accidents of any employee of the Company whilst on duty.

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

Since the business entity operates in the media-based services, and also as per the company's business operations there is minimal work-related hazards. However, the Company has taken a lot of medical safety for running their operations smoothly and efficiently. The Company also followed all guidelines issued by the government pertaining to work related hazards and safety.

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

Given the nature of business, this is not directly applicable.

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

Yes. All employees of the Company are covered under the company's health insurance and personal accident insurance.

11. Details of safety related incidents

Safety Incident/Number	Category	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities (safety incident)	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

PFL places a strong emphasis on maintaining a safe, healthy, and environmentally conscious workplace throughout all of its business operations. To achieve this, we regularly evaluate our health, safety, and environmental performance. We are committed to providing our employees with a productive work environment that is conducive to their well-being and development. To support this, we offer a range of initiatives, including performance and appraisal evaluations, learning and talent management programs, and both internal and external training opportunities. Our workshops provide employees with valuable learning experiences that enhance their skill sets while also promoting safety in the workplace. We believe that it is our responsibility to educate and train our employees on matters that improve safety and well-being in the workplace.

The Company is committed to maintaining a workplace free of sexual harassment and has established a comprehensive mechanism to prevent, prohibit, and address such behavior. This includes an Anti-Sexual Harassment Policy that complies with the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 and its associated rules. Additionally, the Company has established an Internal Complaints Committee (ICC) specifically tasked with addressing any complaints received regarding sexual harassment in the workplace.

13. Number of complaints on working conditions and health and safety made by employees and workers

NIL

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	No external assessments were undertaken.
Working Conditions	

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 and safety practices and working conditions.

Not Applicable.

Principle 4

BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

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

The Company thinks that building strong stakeholder relationships is essential to generate long-term worth for which it has established a stakeholder relationship committee that operates with the aim of addressing and resolving any grievances raised by our shareholders and investors. Additionally, the Company seeks to identify key stakeholders through a combined mechanism by considering impact, influence, interest and diversity.

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

Key Stakeholders	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Others	Frequency of engagement (Annually/ Half yearly/ Quarterly/ Others- please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors & Shareholders	No	Email, Meetings, Calls, Partner events	Annually/As and when required	Understanding clients, Decision on investments, Ethical behavior, Strong partnership, to enhance business practices.
Employee				
Suppliers and Vendors				
Government Authorities				
Customers/Business Partners				
Media				
Academic and Research Institutions				
Communities	Yes			

Principle 5

BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicator

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

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	14	14	100	15	15	100
Other than permanent	-	-	-	0	0	0
Total Employees	14	14	100	15	15	100

WORKERS

Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Workers	-	-	-	-	-	-

- Details of minimum wages paid to employees and workers:

Category	FY 2025-26 (Current Financial Year)					FY 2024-25 (Previous Financial Year)				
	Total (A)	Equal to minimum wage (B)	% (B/A)	More than minimum wage (C)	% (C/A)	Total (D)	Equal to minimum wage (E)	% (E/D)	More than minimum wage (F)	% (F/D)

EMPLOYEES

Permanent										
Male	13	0	0	13	100	14	0	0	14	100
Female	1	0	0	1	100	1	0	0	1	100
Non-permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

WORKERS

Permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Non-permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-

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

a. Median remuneration/wages :

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BOD)*	1	15,00,000	-	-
KMP (other than BOD)	1	#	1	3,83,334
Employees other than BOD & KMP	11	61,600	-	-
Workers	-	-	-	-

*Note: Only remuneration paid to Whole-Time Director considered.

#Chief Financial Officer is not drawing any remuneration.

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

	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Gross wages paid to females as % of total wages	9.33%	6.74 %

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

Yes

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

Our company places a high priority on safeguarding human rights, and we've put in place a strong governance structure to make sure that all of our activities adhere to the necessary procedures, guidelines, and monitoring systems. We also don't discriminate against anyone based on their race, caste, gender, religion, color, nationality, disability, or any other characteristic. Instead, we employ a merit-based strategy to hiring and give everyone the same opportunities based on their skills and abilities.

6. Number of complaints on the following made by employees

Category	FY 2025-26 (Current Financial Year)			FY 2024-25 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced/Involuntary Labour	-	-	-	-	-	-
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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Total complaints reported under Sexual Harassment on of Women (Prevention, Prohibition and Redressal) Act, 2013, (POSH)	Nil	Nil
Complaints on POSH as a % of female employees/ workers	Nil	Nil
Complaints on POSH upheld	Nil	Nil

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

Our company places a strong emphasis on human rights protection and operates under strict governance policies and monitoring systems to ensure compliance. Our Code of Conduct establishes procedures to guarantee adherence to human rights, and our Whistle Blower Policy/Vigil Mechanism creates an avenue for reporting human rights violations within our organization. Additionally, we have developed and put into effect an anti-sexual harassment policy and have a strict stance against any form of sexual harassment in the workplace. The Company's policies protect employees against unfair practices like retaliation, threat or intimidation.

9. Do human rights requirements form part of your business agreements and contracts?

Yes - Human Rights requirements form part of Business contracts, where applicable.

10. Assessments for the year:

	% of offices that were assessed (by entity or statutory authorities or third parties)
Child labour	-
Forced/ involuntary labour	-
Sexual harassment	-
Discrimination at workplace	-
Wages	-
Others – please specify	-

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

Not Applicable

Leadership Indicators

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?

The Company is committed to provide equal opportunities without regard to their race, caste, sex, religion, color, nationality, disability, etc. All of our corporate offices feature such as wheelchair ramps, braille signage and wheelchair inclusive elevators that are accessible from the parking lot, facilitating friendly access to our differently abled employees and visitors. Also, our registered and corporate offices have restrooms that are designated for that purpose.

Principle 6

BUSINESS SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

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

Parameter	FY 2025-26 (Current Financial Year) KWH	FY 2024-25 (Previous Financial Year) KWH
From Renewable sources	-	-
Total electricity consumption (A)	-	-
Total Fuel Consumption (B)	-	-
Energy consumption through other sources (C)	13,20,445	13,51,262
Total energy consumption from renewable sources (A+B+C)	13,20,445	13,51,262
From non- renewable sources	-	-
Total electricity consumption (D)	32,99,276	27,03,545
Total Fuel consumption (E)	7,580	2,752
Energy consumption through other sources (F)	-	-
Total energy consumption from non- renewable sources (D+E+F)	3,306,856	27,06,297
Total energy consumed (A+B+C+D+E+F)	46,27,301	40,57,559

Parameter	FY 2025-26 (Current Financial Year) KWH	FY 2024-25 (Previous Financial Year) KWH
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	0.0166083716	0.0102055488
*Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/ Revenue from operations adjusted for PPP)	0.33781427	0.21084663
Energy intensity in terms of physical output	-	-
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

*Purchasing Power Parity (PPP) factor is the PPP rate of 20.34 for India which is published by the International Monetary Fund (IMF) as per the 2026 update.

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

No independent assessment/evaluation/assurance has been carried out by an external agency

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

Not Applicable

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water withdrawal by source (in kiloliters)		
(i) Surface water	8,546	9,190
(ii) Ground Water	-	-
(iii) Third Party Water	17,974	16,990
(iv) Seawater/Desalinated Water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kiloliters) (i+ii+iii+iv+v)	26,520	26,180
Total volume of water consumption (in kiloliters)	-	-
Water intensity per rupee of turnover (Total water consumption/ Revenue from operations)		
Water intensity per rupee of turnover adjusted from Purchasing Power Parity (PPP) (Total water consumption /Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output		
Water intensity ratio (optional) – the relevant matric may be selected by the entity	-	-

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

No independent assessment/evaluation/assurance has been carried out by an external agency

4. Provide the following details related to water discharged:

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Water discharged by destination and level of treatment (in Kiloliters)		
(i) To surface water	-	-
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 Kiloliters)	-	-

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

No independent assessment/evaluation/assurance has been carried out by an external agency

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

Not Applicable

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

Parameter	Please specify unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
NOx	-	_*	_*
SOx	-	_*	_*
Particulate matter (PM)	-	_*	_*
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)	-	_*	_*
Hazardous air pollutants (HAP)	-	_*	_*
Others – please specify	-	_*	_*

*The company does not emit any of the above-mentioned gases during the operations

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

No independent assessment/evaluation/assurance has been carried out by an external agency

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

Parameter	Unit	FY 2025-26 (Current Financial Year)	FY 2024-25 (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	-*	-*
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	23,13,650	20,28,779
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total scope 1 and scope 2 GHG emissions/ Revenue from operations)		0.0083041840	0.0051027732
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)		-	-
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) -The relevant matric may be selected by the entity		-	-

*The company does not have any data related to Scope 1, as spending is done from DNEG India Media Services Limited (subsidiary of Prime Focus Limited).

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

No independent assessment/evaluation/assurance has been carried out by an external agency

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

No

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

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (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 material relevant to the sector)	-	-
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 outputs	-	-
Waste intensity (optional)- the relevant metric may be selected by entity	-	-

Parameter	FY 2025-26 (Current Financial Year)	FY 2024-25 (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	-	-
(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	-	-
(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, name of the external agency.

No independent assessment/evaluation/assurance has been carried out by any external agency.

* We employ efficient waste management techniques to handle the waste produced at our facilities. Our waste disposal system is comprehensive and involves partnering with authorized e-waste dealers to recycle all electronic waste. We also ensure that paper waste generated in our offices is sent to approved recycling organizations. Moreover, we actively participate in initiatives aimed at managing biodegradable waste effectively.

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.

Not Applicable

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.

Not Applicable

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

Not Applicable

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.

Not Applicable

Principle 7**BUSINESS, 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.**

Yes, Prime Focus is a member of 3 associations.

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

Sr. No.	Name of the trade and industry chambers / associations	Reach of trade and industry chambers/ associations (State/National)
1.	Indian Motion Picture Producers Association	National
2.	Industrial Entrepreneurs Memorandum (IEM)	National
3.	Association of Motion Picture Studios	State

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.**

None

Leadership Indicators

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

Being a part of these associations, we actively participate in advancing and expanding the broadcasting industry worldwide by generating, coordinating, and distributing knowledge and information. This encompasses activities such as technology briefings, networking events, frequent news bulletins, and provision of market intelligence.

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.**

Not Applicable

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.**

Not Applicable

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

To receive and redress grievances of the community, we have a designated person, "Ms. Parina Shah" who is the Company Secretary and Compliance Officer, and all complaints are received over the email id ir.india@primefocus.com and all the received grievances are resolved anonymously and internally.

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

Not applicable. Input material is not relevant as the Company is into media-based sector.

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 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	-	-

(place to be categorized as per RBI Classification System- rural/ semi-urban/urban/metropolitan)

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.

Although we do not have a formal system in place for conducting consumer surveys, we do make a concerted effort to solicit feedback from our clients after each engagement. Our endeavors have resulted in several instances of informal but positive feedback.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not applicable to our products and services
Safe and responsible usage	
Recycling and/or safe disposal	

3. Number of consumer complaints:

No formal complaints were received by the Company.

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

Not Applicable

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

Yes.

PFL has implemented a proactive risk-mitigation program as well as a response plan to ensure quick adaptation in case of any incidents. This program guarantees that the network undergoes regular patching and backup procedures, and the incident response plan is developed and updated at frequent intervals. In addition, the company conducts phishing campaigns to educate employees on cyber risks and common security threats, in order to decrease the likelihood of employee breaches. A comprehensive policy for the use of personal devices at work has also been established. The Company remains committed to safeguarding its sensitive data and enhancing controls on a continual basis <https://www.primefocus.com/wp-content/uploads/2025/04/Risk-Management-Policy.pdf>

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

We are aware that ethical business practices assure responsible advertising and marketing. We make sure that our advertisements are not misleading. No penalties or regulatory actions have been received with regard to the parameters mentioned above.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches: Nil
- Percentage of data breaches involving personally identified information of customers: Nil
- Impact, if any, of the data breached: Nil

Leadership Indicators

1. Channels / platforms where information on products and services of the Company can be accessed

<http://www.primefocus.com/>

2. Does the entity display product information on the product over and above what is mandated as per local laws? 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 the entity or the entity as a whole? (Yes / No)

Yes, the "Ethics Management Policy" sets forth a procedure for presenting information factually and honestly disclosing our services to clients. The "Fair Business Practices" section of this policy provides a clear framework for our ethical approach to advertising, promotions, fair competition, and earning customers through the quality of our services.

While we do not possess a formal consumer survey system, we do gather feedback from our clients upon completion of engagements. Our services have resulted in several instances of informal, favorable feedback from clients. We have been recommended and reappointed for multiple assignments by our existing clients, which we consider to be a testament to their satisfaction with our work.