August 25, 2026

To,

The Listing Department, BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort Mumbai - 400 001 **BSE Scrip Code Equity: 505537**	The Listing Department, National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai- 400 051 **NSE Symbol: ZEEL EQ**

Sub: Business Responsibility and Sustainability Report for the financial year 2025-26

Dear Madam/Sirs,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed the Business Responsibility and Sustainability Report ('BRSR') for the financial year 2025-26 which forms an integral part of the Annual Report for the financial year 2025-26, along with an Independent Reasonable Assurance Statement provided by third party assurance agency - TUV SUD South Asia Pvt. Ltd. The BRSR is also available on the website of the Company at https://www.zee.com/investors/investor-financials/ .

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Zee Entertainment Enterprises Limited

Ashish Ramesh Agarwal

Digitally signed by Ashish Ramesh Agarwal
Date: 2026.08.25 19:13:06 +05'30'

Ashish Agarwal
Company Secretary
FCS6669

Encl.: As above

EXPANDING

HORIZONS

INTEGRATED ANNUAL REPORT **2025-26**

ZEE ENTERTAINMENT ENTERPRISES LIMITED

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

SECTION A: GENERAL DISCLOSURES

I. Details of the Listed Entity

S. No.	Particular	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L92132MH1982PLC028767
2	Name of the Listed Entity	Zee Entertainment Enterprises Limited ('Z')
3	Year of incorporation	1982
4	Registered office address	18th floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013.
5	Corporate office address	18th floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013.
6	E-mail	shareservice@zee.com
7	Telephone	022-71061234
8	Website	www.zee.com
9	Financial year for which reporting is being done	April 1, 2025, to March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	In India 'Z' is listed on: 1. BSE Limited (BSE) 2. National Stock Exchange of India Limited (NSE)
11	Paid-up Capital (In ₹)	₹ 96.1 crore
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Ankit Arora Head – Investor Relations Tel: +91 22 71061234 Email: ZEEL.InvestorRelations@zee.com
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures given in this report are made on a standalone basis, unless otherwise specified.
14	Name of the Assurance provider	TUV SUD South Asia Pvt. Ltd.
15	Type of Assurance obtained	Reasonable Assurance

II. Products/services

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

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

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

S. No	Product/Service	NIC Code	% of total Turnover contributed
1	Content and Broadcasting	602	>90%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	14	15
International	NA	8	8

Notes

1. Includes data on consolidated basis as on 31.03.2026
2. The plant under consideration is the standalone data center that was included within offices during prior reporting periods.
3. NA - Not Applicable

19. Markets served by the entity:

a. Number of locations

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

Note: Includes data on consolidated basis as on 31.03.2026

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

Response: The contribution of exports is 8% of the total turnover of the entity.

c. A brief on types of customers

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

IV. Employees

20. Details at the end of the 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)	2,159	1,717	79.5	442	20.5
2	Other than Permanent (E)	848	729	86	119	14
3	**Total employees (D + E)**	**3,007**	**2,446**	**81.3**	**561**	**18.7**
Workers						
Not applicable						

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
Differently abled Employees						
1	Permanent (D)	6	4	66.7	2	33.3
2	Other than Permanent (E)	0	0	0	0	0
3	Total differently abled employees (D + E)	6	4	66.7	1	33.3
Differently abled Workers						
Not applicable						

21. Participation/Inclusion/Representation of women:

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

22. Turnover rate for permanent employees and workers:

(Disclose trends for the past 3 years)

	Turnover rate in FY 2025-26 (in %)			Turnover rate in FY 2024-25 (in %)			Turnover rate in FY 2023-24 (in %)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	14.2	18.4	15	15.2	27.1	17.7	11.0	19.7	12.9
Permanent Workers	Not applicable								

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

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

S. No	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
Response: For details on our subsidiaries and joint ventures, please refer to Annexure A to Director's Report of the Annual Report				

VI. CSR Details

'Z' has partnered with Non-Governmental Organizations (NGOs) to implement initiatives aligned with its Corporate Social Responsibility (CSR) Policy. Through these collaborations, the Company has undertaken and supported a range of projects focused on women's empowerment, preservation and promotion of arts, crafts, culture, national heritage and monuments, disaster relief and rehabilitation, integrated rural development, and other areas of social significance. 'Z' remains steadfast in its commitment to creating sustainable social impact and contributing meaningfully to the well-being and development of communities. For more details refer to our webpage: https://www.zee.com/about-us/responsibilities-social/

24.	i.	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
	ii.	Turnover (in ₹ Cr.)	8,098.9
	iii.	Net worth (in ₹ Cr.)	11,728.1

Note: Includes data on consolidated basis as on 31.03.2026

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	No	-	-	-	-	-	-
Investors (other than shareholders)	Yes. Investors can register their complaints at SEBI's https://scores.sebi.gov.in/	0	0	-	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		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
Shareholders	Yes. Shareholders can register their complaints at SEBI's https://scores.sebi.gov.in/	15	0	-	14	0	-
Employees and workers	Yes. Employees can register their complaints/ grievances through an internal portal.	3	0	-	4	0	-
Customers	Yes. Customers can register their complaints on https://www.zee.com/content-grievance-submission-form/	0	0	-	0	0	-
Value Chain Partners	No	-	-	-	-	-	-
Other (please specify)	-	-	-	-	-	-	-

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

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

A Double Materiality Assessment (DMA) was conducted for 'Z', engaging both internal and external stakeholders to identify and evaluate the ESG issues most material to the organization and its stakeholders. The assessment enabled the prioritization of key sustainability-related topics based on their potential impacts, risks, opportunities, and financial relevance. As a result, six critical material issues were identified for 'Z'. The following section outlines these priority material issues, along with the associated risks and opportunities, mitigation measures undertaken, and their financial implications for the company:

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Business Ethics	Risk & Opportunity	**Risk:** Ethical business conduct is important to keep long term shareholder's trust in business. Any ethical misconduct may result in loss of reputation and even financial losses.	'Z' believes in conducting all its business affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity, ethical behaviors and prudent commercial practices. 'Z' has in place Risk Management policy,	**Positive implications:** Business ethics is a bedrock of good governance and ultimately sustains the confidence of stakeholders in the Company.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Opportunity: A step to build good governance and strong business culture.	compliance policy and code of conduct which is to be always adhered to by every employee.	**Negative Implications:** Any misconduct in Company's commercial operations can pose significant loss to the organization.
2.	Data Privacy and Cybersecurity	Risk and Opportunity	**Risk:** 1. Z5 as a OTT service is available across various geographical locations. Any non-compliance to existing and new regional privacy regulations such as Digital Personal Data Protection Act (DPDPA) and laws may attract fines and pose reputational risk. 2. The use of Generative-AI tools in corporate operations carries risks like biases, data misinterpretations, intentional misuse and legal/ethical issues, potentially causing reputational harm, penalties, and financial losses. 3. Increasing spectrum of cybersecurity threats, ranging from conventional hacking techniques, sophisticated phishing & more advanced and emerging threats such as ransomware attacks may result in breach of IT systems and can bring significant consequences, including operational disruptions, data exposure, legal liabilities, and reputation damage.	**Data Privacy:** 1. 1. A comprehensive Privacy Program has been defined and implemented based on ISO 27701 standard and General Data Protection Regulation (GDPR). 2. Privacy Impact Assessments and Privacy by Design are conducted regularly. Process in place for Privacy Incident Management. 3. The privacy program under global data protection laws and newly released rules under Digital Personal Data Protection Act (DPDPA) has commenced. This is to ensure identification of any gaps with global regulatory requirement under data protections laws and DPDPA and take active measures to mitigate the same. **Cyber Security:** 1. Delivering awareness to employees on responsible and ethical use of Generative-AI tools as defined in the Information Security Policy, promoting informed use of Generative AI technologies while safeguarding organizational data.	**Positive implications:** Reduced financial risks due to strong cybersecurity infrastructure, increased competitive advantage due to monetization of data, improved customer trust. **Negative Implications:** Increased cost of security measures, exposure to legal and regulatory fines, reputational damage, increased operational costs, business interruption and downtime, increased insurance costs.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			4. Increased Content Piracy hinders revenue generation through legitimate channels such as subscriptions, pay-per-view, and advertising, resulting in financial losses to 'Z'. **Opportunity:** 1. Through proactive compliance measures, 'Z' can bolster its reputation for privacy consciousness, enhancing stakeholder's trust and fostering sustainable growth in diverse markets. 2. Strategically implementing Generative-AI in corporate environment can enhance decision-making, operational efficiency, and innovation resulting in competitive advantage. 3. By implementing robust cybersecurity measures, 'Z' can strengthen the IT systems, reduce the likelihood of breaches and mitigate potential consequences. This proactive approach not only safeguards against operational disruptions, data exposure, legal liabilities, and reputational damage but also fosters resilience, builds stakeholder trust, and positions 'Z' as a leader in cybersecurity preparedness.	2. Proactive identification and blocking of unapproved AI tools/websites, thereby reducing the risk of shadow AI to the organization 3. 'Z' conducts periodic ethical phishing simulations to assess and train employees in identifying and reporting phishing attempts. These exercises strengthen our human firewall and support a proactive cybersecurity culture, reducing the risk of social engineering threats. 4. A Comprehensive Information Security Management System based on ISO27001 standard in place to safeguard our IT Systems by identifying, protecting, detecting, responding, and recovering against emerging threats, ensuring seamless business continuity. 5. 'Z' successfully renewed its ISO/IEC 27001:2022 (ISMS) certification during Q3 of FY26, reaffirming our commitment to continuously enhancing our security posture, safeguarding critical data, and maintaining the trust of our customers, partners, and stakeholders.	

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			4. By implementing robust cybersecurity measures, 'Z' can strengthen the IT systems, reduce the likelihood of breaches and mitigate potential consequences. This proactive approach not only safeguards against operational disruptions, data exposure, legal liabilities, and reputational damage but also fosters resilience, builds stakeholder trust, and positions 'Z' as a leader in cybersecurity preparedness entertainment ecosystem.	6. Introduction of server-side watermarking help us to identify every copy of pirated content leaked by any means/ source and take appropriate block or take-down action. 7. Preventing piracy through real time identification and blocking any unusual or malicious attempts to download the content using in-house developed tool. 8. Onboarded 2 piracy content Take Down service partners for Linear (Broadcast) & Z5 (OTT) platform services, strengthening our Content Security & Anti-Piracy efforts.	
3.	Intellectual Property Protection & Anti-Piracy	Risk and Opportunity	**Risk:** 1. 'Z' being in the Media & Entertainment industry, the business model relies heavily on the monetization of intellectual property—films, TV shows, music, scripts, and distribution rights. 2. These high-value assets are frequently targeted for piracy and unauthorized distribution via torrent sites, illegal streaming platforms, and unauthorized duplication. This can result in: Revenue loss in theatrical releases, streaming, and content syndication.	**Content/IP Protection:** 1. The Content Security & Anti-Piracy SOP has been enhanced to cover Z5, Linear, ZMusic, and ZStudios, with oversight by a high-level governing body and support from a cross-functional team working collaboratively to drive initiatives. 2. Use of industry-leading Digital Rights Management (DRM) systems and Watermarking technology to track and trace leaks and illegal distribution of 'Z's Content IP. 3. Partnership with industry leading Cyber Threat Intelligence services to monitor dark web marketplaces and piracy networks.	**Positive implications:** Nil **Negative Implications:** 1. Potential annual revenue loss due to piracy or unauthorized use of 'Z's IP (e.g., theatrical, web series and originals). 2. High upfront and recurring costs for DRM and Watermarking tools, legal enforcement, and IP disputes. 3. Despite the cost of mitigation, these investments are necessary for long-term protection of 'Z's creative assets and sustainable monetization.

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Opportunity: 1. Proactive IP protection strengthens our market position and supports global distribution partnerships. 2. Enables monetization through licensing and content syndication. 3. Enhances brand trust with stakeholders (content creators, partners, investors).	4. Geo-blocking and region-specific access control to limit illegal streaming of 'Z's Content outside licensed territories. 5. Rapid legal takedowns using DMCA provisions with strategic litigation and partnership with law enforcement and anti-piracy coalitions e.g., Dynamic John Doe Order - allowing 'Z' to block content piracy websites at the ISP level. 6. Ongoing IP monitoring and rights assessment, with automated tools to block piracy via behavior analysis and security measures like strong authentication and enhanced proxy detection on Z5 OTT. 7. Enhanced content protection controls: to mitigate content security risks, 'Z' has implemented Muti-Key Digital Rights Management (DRM), this ensures differentiated content protection, limiting playback to a lower resolution on L3 devices. This control strengthens content protection and reduces the risk of high-quality content leakage.	
4.	Customer Experience & Content Responsibility	Risk and Opportunity	**Risk:** Poor customer experience constitutes a critical operational and strategic risk, rather than merely a design deficiency. Its impact is far-reaching, directly influencing key business metrics such as growth trajectory, profitability, and long-term brand equity.	1. Leveraging in-house consumer-centric content design expertise by drawing on proprietary frameworks like Soul to Screen and Bharat Yatra, we craft culturally rooted, insight-driven narratives that resonate deeply with audiences creating content that is authentic, emotionally compelling and relevant.	**Positive implications** 1. Market share growth 2. Better monetization 3. Higher NPS and brand power 4. Positive consumer sentiment

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			1. Customer Attrition: Inadequate user experience can significantly diminish user engagement and session duration, resulting in increased app uninstalls (e.g., Z5) and elevated customer churn rates, thereby adversely affecting customer retention. 2. Reputational Risk: Suboptimal customer interactions often manifest as negative reviews and low app store ratings, which can erode brand reputation and credibility, while impeding organic growth through reduced positive word-of-mouth. 3. Competitive Positioning: Poor customer experience weakens the brand's value proposition, creating a strategic disadvantage relative to competitors offering superior user engagement, ultimately leading to loss of market share.	2. Brand health monitoring as a strategic early indicator system by utilizing third-party brand health tracking across key channels and Z5 to measure core KPIs such as Net Promoter Score (NPS), brand equity and brand power; serving as leading indicators for market share trends and enabling timely strategic interventions. 3. Integrated consumer experience ecosystem across platforms with a dedicated CX practice for Z5 and response team for Linear TV to maintain an ongoing feedback loop with viewers. This includes active social listening to capture sentiment trends for our launches and shows and focused group discussions (FGDs) to explore consumer aspirations, conflicts, and cultural nuances fueling more resonant and authentic content development. 4. An omni-content strategy adopted across linear & digital, language markets basis CX and research learnings ensures a cohesive brand voice and experience for our viewers and enables the creation of future-ready content pipeline.	**Negative Implications** 1. Customer churn and dissonance 2. Lower ratings 3. Declining viewership and share

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Responsible content stewardship is not only a legal and ethical obligation but a strategic imperative as well. 1. Dissemination of inappropriate, misleading, or insensitive content can result in public backlash, media scrutiny and loss of audience trust. Viewers increasingly demand accountability and ethical storytelling. Irresponsible content may alienate core demographic segments. 2. Regulatory breaches in content compliance such as violations of broadcasting codes, defamation laws, hate speech regulations or children's content guidelines. 3. Advertisers may disassociate from content deemed controversial or misaligned with brand values. **Opportunity:** 1. Seamless, engaging experiences encourage longer viewing sessions, repeated visits and sustained subscriptions. Higher consumer Life Time Value, reduced churn and lower customer acquisition cost (CAC) pressure over time.	5. For Sensitive Content – At the inception of the show, Legal and Standards & Practices (SnP) SPOC, coordinates with Content team & advise from legal and regulatory standpoint to mitigate exposure under the applicable laws. In addition, the final content (before being made available on TV and/or digital platform) is vetted by SnP team. 6. All TV and OTT Content is vetted by SnP team (digital and linear), prior to airing, to ensure compliance to the applicable broadcasting codes etc.	

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			2. Organic growth through advocacy where satisfied users become brand advocates-sharing content, recommending platforms and boosting app ratings. This can result in enhanced word-of-mouth marketing, virality, and organic user acquisition at low cost. 3. Monetization Upside - A positive CX drives higher engagement allowing for smarter ad targeting, personalized upselling and bundling opportunities resulting in higher ad CPMs, increased conversion to premium plans and more attractive partnership propositions. 4. Data-driven content personalization enabled by greater trust and content affinity catalyzing richer behavioral data collection, powering tailored content recommendations. 5. Improved watch time, higher satisfaction scores and competitive differentiation through algorithmic excellence. 6. Stronger brand equity & channel loyalty reinforced by high quality content and experience.		

S. No	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5.	Talent attraction and retention	Risk and Opportunity	**Risk:** Our voluntary attrition rate for FY 2024-25 stands at 17.5%, slightly higher than the market average of 17.2%. Despite the marginal difference, this remains a concern for us considering: 1. Core Dependency on Talent to drive content quality, brand differentiation, and audience engagement. 2. Aggressive competition for the same talent pool from competitors. 3. Turnover-related disruptions, which impact project timelines, increase risk, and lead to loss of institutional knowledge.	Promote Internal Job Postings (IJPs): Encourage transparent internal career opportunities to reduce retention and succession risks by enabling employees to apply for new roles within the organization. Structured Career Paths & Development: Implement clear career paths, upskilling programs, and mentorship to support employee growth and skill development. Strengthen Employer Branding & EVP: Use storytelling and employee testimonials to showcase our culture and values, attracting and retaining talent. Expand Wellness Programs: Offer wellness initiatives beyond insurance, including mental health support, fitness activities, and women-centric policies to promote overall wellbeing and inclusion.	**Negative Implications:** High attrition rates pose a financial and strategic risk. Beyond recruitment and onboarding costs, the departure of key talent leads to lost productivity, delayed projects, and erosion of institutional knowledge. Critically, it also results in missed business opportunities—slowing innovation, impacting revenue pipelines, and increasing the risk of market share loss.
6.	Climate Change Resilience	Risk and Opportunity	**Risk:** 1. Potential interruptions in operational continuity due to power outage attributable to exclusive reliance on non-renewable energy sources. 2. Impact reputation and financial performance. **Opportunity:** 1. Implement energy and cost saving initiatives. 2. Develop renewable sources of energy consumption alternatives for long term consumption. 3. Achieve reduction in Green House Gas (GHG) emissions through energy management initiatives.	1. Develop robust GHG inventory for 'Z's global operations, identify sources of energy consumption and carbon emissions. 2. Identify areas of deployment of energy conservation and carbon emissions reduction strategies. 3. Replace outdated equipment and systems with energy efficient technology. 4. Develop climate change strategy for carbon emissions reduction. 5. Conduct Climate risk mapping.	**Positive implications:** a. Cost saving due to energy efficient equipment and systems. b. Strengthen investor's and shareholder's confidence due to sustainable business practices. **Negative Implications:** 1. Investments in upgrading existing energy management system.

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Policy and Management Processes

Sr. No.	Disclosure	P1 Business Ethics	P2 Product Responsibility	P3 Employee Well-being	P4 Stakeholder Engagement	P5 Human Rights	P6 Environment Protection	P7 Public & Regulatory Policy	P8 CSR	P9 Customer Relation
1.a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b.	Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c.	Web Link of the Policies, if available	Refer to the Code of conduct, Information security policy, Privacy policy, Whistleblower & Vigil Mechanism Policy v2, Amended Insider Trading Code of the Company and Gifts and Entertainments Policy (available on our intranet)	Refer to the Code of conduct, Information security policy, Privacy policy	Refer to the Code of conduct, Nomination and Remuneration Policy, Employee Health and Safety Policy, Mediclaim insurance policy, Equal Employment opportunity Policy, (available on our intranet)	Refer to the Investment Policy, Risk policy v1, Code of conduct, CSR policy_16.10.2025	Refer to the Code of conduct and Prevention of Sexual harassment (POSH) Policy, Equal Employment opportunity Policy (available on our intranet)	Refer to the Code of conduct	Refer to the Code of conduct	Refer to CSR policy_16.10.2025, Code of conduct	Refer to the Code of conduct, Information security policy, Privacy policy
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes. All the policies are engrained in day-to-day business operations of the Company as clear operating procedures either embedded as policies or Standard Operating Procedures (SOPs). This is implemented at all Management levels and monitored by the Chief Executive Officer, from time to time.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes. Some of the Company's policies, such as the Code of Conduct, CSR Policy, Whistleblower & Vigil Mechanism Policy, Gifts & Entertainment Policy, Information Security Policy, and Employee Health and Safety Policy, are also applicable to value chain partners. While not all policies apply to suppliers and vendors, the Company maintains a zero-tolerance approach to bribery, corruption, and other unethical practices in all business dealings.								
4.	Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. Information Security Management System (ISMS) and ISO 27001 certificate standard certification for ISMS.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company's goals and targets are reviewed and updated at regular intervals to reflect changing business needs, strategic objectives, and external developments.								

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

Governance, Leadership & Oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Refer to CEO's message in Annual Report 2025-26.
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Punit Goenka Designation - Chief Executive Officer (CEO)
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	**Response:** Our board committees look at all dimensions of ESG via Audit Committee (AC), Corporate Social Responsibility Committee, Nomination and Remuneration Committee (NRC), Stakeholders Relationship Committee (SRC) and Risk Management Committee (RMC). Our board committee scrutinizes the aspects of ESG on regular intervals, such as RMC identifies ESG material issues, ongoing CSR projects/ fundings etc. This financial year, we have published our first ESG report which was passed before the board and submitted with the stock exchanges.

10. Details of Review of NGRBCs by the Company

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

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.

Response: Yes. The company consults the external agencies on a need basis and most of the policies are evaluated/reviewed regularly by the CEO and respective senior executives. Post review, these policies are approved by the Board of Directors of the Company.

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

Response: Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1

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

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	Percentage of people in respective categories covered by the awareness programmes
Board of Directors (BODs)	5	POSH, CoC, Information Security & Data, Integrity, Ethics, Insider Trading Code, Treasury Policy, Vigil mechanism, Related-party transaction	100
Key Managerial Personnel (KMP)	6	POSH, CoC, Information Security & Data privacy	100
Employees other than BoD and KMPs	4	POSH, CoC, Information Security & Data privacy, Integrity, GenAI	82
Workers	Not applicable		

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

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

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

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

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

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

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

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

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

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 2025-26	FY 2024-25
Directors	Nil	Nil
KMPs	Nil	Nil
Employees	Nil	Nil
Workers	Not applicable	

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

	FY 2025-26		FY 2024-25	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	No Such Instances			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	No Such Instances			

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

Response: Not applicable

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

	FY 2025-26	FY 2024-25
Number of days of accounts payables	79	73

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

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA

Parameter	Metrics	FY 2025-26	FY 2024-25
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.08	0.07
	b. Sales (Sales to related parties / Total Sales)	0.02	0.02
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.08	0.08
	d. Investments (Investments in related parties / Total Investments made)	0.40	0.40

Note: NA – Not Applicable

Leadership Indicators

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

Total number of awareness programmes held	Topics/ principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Classroom session on ESG and decarbonisation capacity building for customers covering topics of ESG in media and entertainment, responsible storytelling, decarbonisation in entertainment, case studies and assessment.	3.72%
13	ESG awareness sessions at fiction show shoot locations for their crew staff. The topics covered were energy management, waste management, Health and Safety, ESG policies etc. An online session on ESG and decarbonisation capacity building for mid-management of production houses covering topics of ESG in media and entertainment, responsible storytelling, decarbonisation in entertainment, case studies and assessment.	8.21%

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

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

PRINCIPLE 2

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

Essential Indicators

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

	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
R&D	0.07%	0.06%	1. ESG assessment, training and data collection at Fiction shows' shoot location 2. Advisory services for development of decarbonisation pathway with carbon reduction goals and targets 3. Energy audit at 'Z's pan India locations 4. External assurance agency services for the annual ESG data verification activity 5. Climate risk assessment of global operations 6. Services for ESG data collection tool 7. ESG & decarbonisation training for value chain partners
Capex	Nil	0.34%	1. Nil

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

   Response: - Yes. 'Z' is committed to sustainable sourcing practices that prioritize environmental stewardship and social responsibility. Procedures are implemented to ensure that the materials and resources procured in 'Z' offices has minimal environmental impact. This practice includes eradicating plastic or other non-biodegradable material in office use and rather usage of paper cups, wooden spoons and stirrers, tray also, 100% compostable garbage bags etc. are being used.

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

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

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

   Response: Not applicable

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

   Response: The EPR requirements are not applicable to 'Z', as the Company's operations are limited to content creation and broadcasting activities and do not involve the manufacture, sale, or distribution of products covered under EPR regulations. Further, in accordance with the E-Waste Management Rules, 2022, the Company is not subject to EPR obligations for electronic equipment imported from international locations, as such equipment is procured solely for internal operational use and not placed in the market for sale, distribution, or consumption.

Leadership Indicators

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

   Response: No

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

   Response: Not applicable

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

   Response: Not applicable

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

   Response: Not applicable

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

   Response: Not applicable

Principle 3

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

Essential Indicators

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

Category	Total (A)	% 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	1,717	1,717	100	1,717	100	NA	--	1,717	100	0	--
Female	442	442	100	442	100	442	100	NA	--	0	--
Total	**2,159**	**2,159**	**100**	**2,159**	**100**	**442**	**100**	**1,717**	**100**	**0**	**--**
Other than Permanent employees											
Male	729	729	100	729	100	NA	--	0	--	0	--
Female	119	119	100	119	100	119	100	NA	--	0	--
Total	**848**	**848**	**100**	**848**	**100**	**119**	**100**	**0**	**--**	**0**	**--**

Note: NA – Not Applicable

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

Response: Not applicable

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

	FY 2025-26	FY 2024-25
Cost incurred on wellbeing measures as a % of total revenue of the company	0.06	0.06

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

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
Provident Fund (PF)	100	NA	Y	100	NA	Y
Gratuity	100	NA	Y	100	NA	Y
Employee State Insurance Compensation (ESIC)	2.0	NA	Y	1.0	NA	Y
National Pension Scheme (NPS)	9.3	NA	Y	8.0	NA	Y

Notes:

a. All eligible employees covered under the Employee State Insurance Act (ESIC), 1948 are provided with the benefit.

b. Y – Yes

c. NA – Not applicable

3. **Accessibility of workplaces**

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

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

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

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

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

	Permanent employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	100%	93.9%	Not applicable	
Female	100%	100%		
Total	**100%**	**95.4%**		

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Not applicable
Other than Permanent Workers	Not applicable
Permanent Employees	Yes, if any permanent employees have a concern or grievance – they reach out to their either HRBP or managers. If they reach out to their managers, the managers loop the HRBP. The HRBP spends time with the employees to understand the details and access the grievance. The action plan is created by the HRBP in consultation with the Head of the Department (HOD) while keeping the Chief Human Resource Officer (CHRO) in the loop and accordingly the redressal of the grievance is actioned. The same is closed with the employee within the stipulated timelines.
Other than Permanent Employees	Yes, the HR of their parent company of the other than permanent employees along with **'Z'**s HR follows the similar process as stipulated above for permanent employees, to address and solve the grievances.

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

Response: Not applicable

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

Category	FY 2025-26					FY 2024-25				
	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	1,717	1,717	100	500	29.1	1,980	1,959	98.9	1,966	99.3
Female	442	442	100	103	23.3	506	493	97.4	501	99.0
Total	2,159	2,159	100	603	27.9	2,486	2,452	98.6	2,467	99.2
Workers										
Not applicable										

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No.(B)	% B/A	Total (C)	No.(D)	% D/C
Employees						
Male	1,717	1,686	98.2	1,980	1,945	98.2
Female	442	426	96.4	506	480	94.7
Total	2,159	2,112	97.8	2,486	2,425	97.5
Workers						
Not applicable						

Note: All eligible employees as of 31.03.2026, were given performance and career development reviews.

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

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

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

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

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

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

Response: The policy establishes a structured mechanism for reporting, investigating, and addressing workplace safety incidents to ensure a safe and healthy work environment for its employees:

a. The date and time of the incident

b. The full name of the person(s) affected

c. The name and status of the person completing the entry if different from above (b) point

d. The occupation of the person affected

e. The nature of the injury or condition and the body part affected

f. The place where the accident happened

g. A brief but clear description of the circumstances

h. Root-cause analysis. Brainstorming discussion with team

Appropriate Personal Protective Equipment (PPE) is provided wherever required, to safeguard employees against health or safety risks at work. Such equipment includes items such as safety helmets, gloves, eye protection, high-visibility clothing, safety footwear and safety harnesses. To strengthen the Company's safety culture, regular training and awareness sessions are conducted to ensure employees understand workplace hazards, safe work practices, and incident reporting procedures. In addition, periodic health and safety inspections, risk assessments, and reviews of the hazard and incident reporting mechanisms are undertaken to identify areas for improvement and enhance the effectiveness of existing controls. Through these proactive measures, the Company is committed to maintaining a safe, healthy, and secure working environment for all employees, visitors, and other stakeholders present at its premises.

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

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

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

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million person-hours worked)	Employees	1.5	1.1
	Workers	NA	NA
Total recordable work-related injuries	Employees	8	7
	Workers	NA	NA
No. of fatalities	Employees	0	0
	Workers	NA	NA
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	NA	NA

Notes:

a. Includes the contract workforce as well

b. NA – Not Applicable

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

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

a. Compliance with all applicable legal requirements pertaining to EHS which is a minimum requirement for the health and safety measures.

b. Regularly upgrade our safety practices to maintain compliance with updated regulatory requirements.

c. The EHS policy is available on intranet, as part of our commitment to ensure safety of people and assets at workplace. Also, the same is used as part of awareness on safety hazards and risks at workplace for the employees.

d. EHS policy is reviewed timely and revised, if required and when any upgrades in health and safety practices in the workplace are implemented.

e. Regular safety inspections and risk assessments to be conducted to identify potential hazards and assess risks to employee health and safety. Implement controls to mitigate identified hazards to prevent accidents or injuries.

f. Promote and maintain open and constructive dialogue with stakeholders.

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

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	--	0	0	--
Health & Safety	0	0	--	0	0	--

14. **Assessments for the year:**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	63.6%
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 & safety practices and working conditions.**

    Response: Not applicable

Leadership Indicators

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

    Response: Yes

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

    Response: Not applicable

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

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

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

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

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

    Response: No

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	6.91%
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.**

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

PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

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

   Our stakeholders encompass a diverse array of entities, including investors, customers, suppliers, employees, regulators, and the communities. Investors, who provide vital capital, occupy a position of paramount importance within our stakeholder landscape. 'Z' is fortunate to have built a robust and mutually beneficial relationship with our investors, which is built upon a deep understanding of their expectations and our unwavering dedication to meeting them consistently. Our commitment to delivering client value is a fundamental part of our corporate philosophy, underscoring our unwavering devotion to our clients. Employees serve as pivotal assets in creating value for our clients and the organization; thus, 'Z' prioritizes the provision of gratifying career pathways for such personnel. Our suppliers such as production houses and creative agencies are critical stakeholders who support our business and operations through scheduled delivery of content. Compliance with applicable laws and regulations remains a fundamental principle of our Code of Conduct, underscoring the significance of engaging constructively with government authorities and regulatory bodies. Aligned with our commitment to sustainable and inclusive growth, Z places communities at the center of its business practices. This commitment is reflected through initiatives focused on women's empowerment, preservation of cultural heritage, disaster relief and rehabilitation, and integrated rural development.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders and Investors	No	Emails, and Conference calls, in person meetings, General meetings, Press release, Advertisement, Website.	Ongoing and need basis.	Business and Statutory requirements.
Customers / Content distribution partners	No	Emails, Newspaper, Advertisement, Pamphlets, Community Meetings, Website, phones, virtual meetings and in-person meetings.	Ongoing and need basis.	Customer Service and Feedback on products/ services, new business proposals.
Suppliers	No	Emails, SMS phones, virtual meetings and in-person meetings	Ongoing and need basis	Business requirements
Employees	No	Emails, SMS phones, virtual meetings, in-person meetings, Town halls, websites, employee engagement surveys, social gatherings	Regularly / Daily	Business discussions, employee feedback, celebrations, etc.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Regulatory Bodies / Government	No	E-mail, Phone, websites, and in person meetings	Ongoing and need basis	Business and Statutory requirements
Campuses/ Institutes	No	E-mail, Phone, websites, and in person meetings	Need basis	Talent attraction and onboarding
Community	Yes	E-mail, phone, visits and in-person meetings	Ongoing and need basis	CSR activities
Implementation Agency / Business partners	No	E-mail, Phone and in person meetings, community meetings	Ongoing and need basis	Business requirements
Creative Talent	No	E-mail, Phone and in person meetings, community meetings, talent shows	Ongoing and need basis	Business requirements, talent acquisition

Leadership Indicators

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

   Response: Stakeholder consultations on Environmental, Social and Governance (ESG) matters are undertaken by the Risk and Internal Audit function as part of the Company's overall risk management framework. The Risk and Internal Audit team engages continuously with stakeholders and provides regular updates to the Board on developments arising from stakeholder engagements. 'Z' has a presence across multiple geographies, and the universe of material concerns is complex and multi-layered. The Risk and Internal Audit function identifies material concerns, along with the related risks and opportunities for business. These are subsequently presented to the Risk and Audit Committee for review and preparing business strategies. The material concerns are deeply integrated with the decisions 'Z' implements and value creation objectives through the business. The Company undertakes ongoing reviews of key ESG issues and strengthens its approach through continuous stakeholder consultations. Significant material issues have been identified through a structured, data-driven and consultative process, and are prioritized based on their impact on both stakeholders and the business. Further, key functions provide quarterly updates to the Board on developments relating to these material issues, ensuring continuous oversight.

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

   Response: Yes. 'Z' has undertaken a comprehensive, data-driven, and consultative materiality assessment process to identify and prioritize its key ESG topics. Material issues are evaluated based on their significance to stakeholders as well as their potential impact on the Company's operations, reputation, and long-term business performance. This process helps ensure that the Company's strategic priorities remain aligned with stakeholder expectations and evolving sustainability trends. 'Z's significant material issues have been described in Section A, point no. 26 of this report.

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

   Response: Not applicable.

PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	2,159	2,159	100	2,486	2,425	97.5
Other than permanent	848	848	100	NA	NA	NA
Total Employees	3,007	3,007	100	2,486	2,425	97.5
Workers						
Not applicable						

Note: NA - Not Applicable

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

Category	FY 2025-26					FY 2024-25				
	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										
Male	1,717	0	0	1,717	100	1,980	0	0	1,980	100
Female	442	0	0	442	100	506	0	0	506	100
Other than permanent										
Male	729	46	6.3	683	93.7	816	2	0.2	814	99.8
Female	119	15	12.6	104	87.4	132	0	0	132	100
Workers										
Not applicable										

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

a. Median Remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (in ₹)	Number	Median remuneration/ salary/ wages of respective category (in ₹)
Board of Directors (BoD)	5	90,46,774	2	96,21,371
Key Managerial Personnel	3	3,32,33,798	0	NA
Employees other than BoD and KMP	1,717	16,64,451	442	18,39,169
Workers	Not applicable			

Note: NA - Not Applicable

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

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	20.6	19.7

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

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

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

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

   a. The grievances can be reported to the specified email IDs available internally.

   b. Any grievances related to CoC can also be raised through internal email Ids.

   c. Grievances can be addressed to HR Single point of contact (SPOC)/HRBP.

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

	FY 2025-26			FY 2024-25		
	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	3	0	--	4	0	--
Discrimination at workplace	0	0	--	0	0	--
Child Labour	0	0	--	0	0	--
Forced Labour /Involuntary Labour	0	0	--	0	0	--
Wages	0	0	--	0	0	--
Other human rights related issues	0	0	--	0	0	--

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

	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	3	4
Complaints on POSH as a % of female employees / workers	0.7	0.8
Complaints on POSH upheld	0	0

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

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

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

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

10. **Assessments for the year**

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100%
Forced Labour/Involuntary Labour	
Sexual Harassment	
Discrimination at Workplace	
Wages	
Other human rights related issues	

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

    Response: Nil

Leadership Indicators

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

   Response: None

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

   Response: No human rights due diligence conducted during reporting period.

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

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

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	6.91%
Discrimination at Workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Other human rights related issues	

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

   Response: Nil

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

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

Parameter	Unit	FY 2025-26	FY 2024-25
From renewable sources			
Total electricity consumption (A)	GJ	Nil	Nil
Total fuel consumption (B)	GJ	Nil	Nil
Energy consumption through other sources (C)	GJ	Nil	Nil
Total energy consumed from renewable sources (A+B+C)	GJ	Nil	Nil
From non-renewable sources			
Total electricity consumption (D)	GJ	40,034.6	41,453.6
Total fuel consumption (E)	GJ	99,414.3	94,571.2
Energy consumption through other sources (F)	GJ	Nil	Nil
Total energy consumed from non-renewable sources (D+E+F)	GJ	1,39,448.9	1,36,024.8
Total energy consumed (A+B+C+D+E+F)	GJ	1,39,448.9	1,36,024.8
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations)	GJ/rupee	0.000002	0.000002

Parameter	Unit	FY 2025-26	FY 2024-25
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	GJ/rupee	0.000035	0.000034
Energy intensity in terms of physical output - Total energy consumed per area occupied (sq. meter)	GJ/Sq. meter	0.47	0.57

Notes:

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

Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. GJ - Gigajoules

c. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund for India which is 20.34. Whereas the PPP conversion factor used for FY 2024-25 remains same as published for the year 2025 by International Monetary Fund for India which is 20.66.

d. Includes consolidated data.

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.

Response: Not applicable.

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source			
(i) Surface water	KL	Nil	Nil
(ii) Groundwater	KL	99,243.6	89,328.6
(iii) Third party water	KL	60,470.3	57,526.7
(iv) Seawater / desalinated water	KL	Nil	Nil
Others	KL	Nil	Nil
Total volume of water withdrawal (i + ii + iii + iv + v)	KL	1,59,713.9	1,46,855.2
Total volume of water consumption	KL	1,59,713.9	1,46,855.2
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	KL/rupee	0.000002	0.0000018
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	KL/rupee	0.000040	0.000037
Water intensity in terms of physical output- Total water consumed / per Full Time Employees (FTE)	KL/FTE	70.1	56.2

Notes:

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

Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. KL – Kiloliters

c. Includes consolidated data.

d. FTE are the permanent employees reported in Section A. IV. 20. of this report & employee count of Subsidiaries is 119.

4. Provide the following details related to water discharged:

Parameter	Unit	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment			
(i) To surface water		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(ii) To Groundwater			
- No treatment	KL	NA	NA
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iii) To Seawater		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iv) Sent to third-parties		Yes	Yes
- No treatment	KL	Wastewater discharged from most of the offices is treated at builder's Sewage Treatment Plant (STP).	Wastewater discharged from most of the offices is treated at builder's STP
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(v) Others		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
Total water discharged	KL	Not measurable	Not measurable

Notes:

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

Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. NA – Not Applicable

c. KL - Kiloliters

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

   Response: Wastewater generated across the offices is treated through STPs managed by commercial property owners. The treated wastewater is recycled and reused within the commercial complexes to the maximum extent feasible.

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

Parameter	Unit	FY 2025-26		FY 2024-25	
		Gas Engine Stack emissions	Diesel Generator (DG) set stack emissions	Gas Engine Stack emissions	DG set stack emissions
NOx	mg/Nm³	53.1	205.0	63.7	205.6
SOx	mg/Nm³	5.1	42.1	-	35.8
Particulate matter (PM)	mg/Nm³	19.3	50.1	24	46.7
Carbon Monoxide (CO)	mg/Nm³	18.3	92.7	18	89.9
Non-Methane hydrocarbon (NMHC)	mg/Nm³	16.1	28.8	20	28.8

Notes:

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

   Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. DG stack emissions and Gas engine stack emissions are assessed quarterly as per Central Pollution Control Board (CPCB) guidelines at 'Z's Noida office location by M/s Newcon Consultants and Laboratories which is a government approved laboratory.

c. The emissions from DG stack and Gas engine stack are reported as average of emissions for each of the sources

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

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 1 Emissions	MT CO_2e	6,724.21	6,065.1
Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available			
CO_2	MT CO_2e	5.651.08	5,362.07
CH_4	MT CO_2e	8.38	7.98
N_2O	MT CO_2e	4.08	4.09
HFCs	MT CO_2e	1,060.67	690.96
Total Scope 2 Emissions	MT CO_2e	7,890.79	8,340.66
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	MT CO_2e / rupee	0.00000018	0.00000017
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	MT CO_2e / rupee	0.0000037	0.0000036
Total Scope 1 and Scope 2 emission intensity in terms of physical output- Total Scope 1 and Scope 2 emission / per Full Time Employees (FTE)	MT CO_2e / FTE	6.4	5.5

Notes:

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

   Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund for India which is 20.34. Whereas the PPP conversion factor used for FY 2024-25 remains same as published for the year 2025 by International Monetary Fund for India which is 20.66.

c. FTE are the permanent employees reported in Section A. IV. 20. of this report & employee count of Subsidiaries is 119.

d. Includes consolidated data.

e. MT CO_2e - Metric tons of carbon dioxide equivalent

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

Response: Yes.

As part of its climate change strategy, 'Z' conducted following activities during FY 2025–26 to identify GHG emissions reduction opportunities:

1. Climate change strategy and a decarbonisation plan was developed in alignment with global standards of Science Based Target initiatives (SBTi).
2. 'Z' initiated a Climate Risk Assessment (CRA) exercise in alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).
3. Energy audits were conducted across 'Z's pan-India operations in compliance with the Energy Conservation Act, 2001.
4. 'Z' is assessing the feasibility of adopting renewable energy solutions at one of its facilities in FY 2026-27.

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

Parameter	Unit	FY 2025-26	FY 2024-25
a. Total Waste generated			
Plastic waste (A)	MT	1.8	2.3
E-waste (B)	MT	2.43	1.2
Biomedical waste (C)	MT	NA	NA
Construction and demolition waste (D)	MT	NA	NA
Battery waste (E)	MT	6.91	0.12
Radioactive waste (F)	MT	NA	NA
Other Hazardous waste			
Used oil (G)	MT	0	2.7
Total hazardous waste (H) = (B+C+D+E+F+G)	MT	9.3	4.02
Other Non-hazardous waste			
Canteen waste/wet waste/Food waste (I)	MT	0	0
Dry Waste (J)	MT	42.6	38.6
Food Waste (K)	MT	5.6	8.7
Wet Waste (L)	MT	24.8	24
Metal Waste (M)	MT	2.2	2.4
Paper Waste (N)	MT	10.8	10.6
STP Sludge (O)	MT	0	0
Total other non-hazardous waste (P) = (I+J+K+L+M+N+O)	MT	87.8	86.6
Total Waste (H + P)	MT	97.1	90.6
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations)	Kg /rupee	0.000001	0.000001
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP)	Kg /rupee	0.000024	0.000023
Waste intensity pe annum in terms of physical output as Employees (FTE) per annum	Kg /FTE	42.6	34.7

Parameter		Unit	FY 2025-26	FY 2024-25
b.	**For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations**			
	Category of waste			
	(i) Recycled	MT	66.7	57.9
	(ii) Reused	MT	0.0	0.0
	(iii) Other recovery operations	MT	0.0	0.0
	Total	**MT**	**66.7**	**57.9**
c.	**For each category of waste generated, total waste disposed by nature of disposal method**			
	Category of waste			
	(iv) Incineration	MT	0.0	0.0
	(v) Landfilling	MT	0.0	0.0
	(vi) Other disposal operations	MT	30.4	32.7
	Total	**MT**	**30.4**	**32.7**

Notes:

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

Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. MT – Metric Tons

c. NA – Not Applicable

d. Total waste recovered through recycling, re-using or other recovery operations includes Plastic waste, E-waste, Battery waste, used oil, Dry waste, Metal waste and Paper waste.

e. Total waste disposed by nature of disposal method includes Food waste and Wet waste.

f. The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by International Monetary Fund for India which is 20.34. Whereas the PPP conversion factor used for FY 2024-25 remains same as published for the year 2025 by International Monetary Fund for India which is 20.66.

g. FTE are the permanent employees reported in Section A. IV. 20. of this report & employee count of Subsidiaries is 119.

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

Response: In line with circular economy principles, waste management practices are implemented across all offices at global locations. Waste generated at our premises is segregated at source to support recycling and responsible disposal. The environmentally sound waste disposal measures are in place for managing e-waste, battery waste and any other hazardous waste. It is ensured that waste disposals, either hazardous or non-hazardous, are governed by authorized recyclers and vendors. Employees are encouraged to minimize the use of paper and single-use plastics, promoting resource efficiency and waste reduction across our operations.

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

Response: Not applicable. Since our offices are in government approved premises and do not fall in/around ecologically sensitive areas.

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

    Response: None

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

    Response: Yes. 'Z' is compliant with the applicable environmental laws/regulations/guidelines in India.

Leadership Indicators

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

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

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

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

(ii) **Nature of operations:**

a. Tech Center and 'Z' office in Bangalore city,

b. 'Z' office in Jaipur Urban

c. 'Z' office in Guindy Chennai

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

Parameter	Unit	FY 2025-26	FY 2024-25
Water withdrawal by source			
(i) Surface Water	KL	Nil	Nil
(ii) Groundwater	KL	Nil	Nil
(iii) Third party water	KL	12,756.0	10,037.5
(iv) Seawater / desalinated water	KL	Nil	Nil
(v) Others	KL	Nil	Nil
Total volume of water withdrawal	KL	12,756.0	10,037.5
Total volume of water consumption	KL	12,756.0	10,037.5
Water intensity per rupee of turnover (Water consumed /turnover)	KL/ rupees	0.00000016	0.00000012
Water intensity per annum = Total water consumed / Full Time Employees (FTE) of water stress locations	KL / FTE	31.9	20.3
Water discharge by destination and level of treatment entity			
(i) To surface water		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--

Parameter	Unit	FY 2025-26	FY 2024-25
(ii) To Groundwater		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iii) To Seawater		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(iv) Sent to third-parties			
- No treatment	KL	Wastewater discharged from most of the offices is treated at builder's STP.	Wastewater discharged from most of the offices is treated at builder's STP
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
(v) Others		NA	NA
- No treatment	KL	--	--
- With treatment	KL	--	--
- Primary treatment	KL	--	--
- Secondary treatment	KL	--	--
- Tertiary treatment	KL	--	--
Total water discharged		Not measurable	Not measurable

Notes:

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

Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. NA – Not Applicable

c. KL - Kiloliters

d. Water withdrawal, consumption and discharge consolidated data provided for all four locations of 'Z' in water stress area.

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

State	Unit	FY 2025-26	FY 2024-25
Total Scope 3 Emissions	MT CO_2e	57,184.71	55,102.88
Total Scope 3 emissions per rupee of turnover	MT CO_2e /rupee	0.00000071	0.00000066
Total Scope 3 emission intensity in terms of physical output- Total Scope 3 emission / per Full Time Employees (FTE)	MT CO_2e /FTE	25.1	21.1

Notes:

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

   Yes, Assurance conducted by TUV SUD South Asia Pvt. Ltd.

b. Includes consolidated data.

c. FTE are the permanent employees reported in Section A. IV. 20. of this report & employee count of Subsidiaries is 119.

d. MT CO_2e - Metric tons of carbon dioxide equivalent

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities

Response: Not applicable

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

Response: None

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

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

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

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

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

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

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

'Z's OTT platform, Z5 leverages the high availability of systems has been achieved through multiple availability zones. The Source code is stored and backed-up using the industry standard version control system with access provided on need-to-know basis. Databases are backed up both incrementally and through snapshots. Our Content is delivered via industry-leading CDN having their resilient infrastructure.

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

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

   Response: None

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

   Response: None

8. **How many Green Credits have been generated or procured:**
   a. **By the listed entity:**

      Response: Zero

   b. **How many Green Credits have been generated or procured:**

      Response: None

PRINCIPLE 7

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

Essential Indicators

1. a. **Number of affiliations with trade and industry chambers/ associations.**
   Response: 5

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

S. No	Name of the trade and industry chambers associations	Reach of trade and industry chambers/ associations (State/National)
1.	Broadcast Audience Research Council of India (BARC)	National
2.	Indian Broadcasting and Digital Foundation (IBDF)	National
3.	Internet and Mobile Association of India (IAMAI)	National
4.	Indian Digital Media Industry Foundation (IDMIF)	National
5.	Broadcasting Content Complaints Council (BCCC)	National

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

Name of authority	Brief of the case	Corrective action taken
	Nil	

Leadership Indicators

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

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

PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

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

S. No	Name and brief details of project	SIA Notification No	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil						

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

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

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

   Response: Our engagement with communities is carried out through our CSR partners, who works closely with local communities and regularly share the challenges and needs identified across project areas with us. Any grievances or concerns raised by community members are addressed by our CSR partners based on their on-ground experience and expertise. These grievances are resolved in a timely and appropriate manner, in line with our CSR Policy and the objectives of the respective projects. There were no grievances received from the communities in the reporting period.

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

	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	21	8
Directly from within India	98	97

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

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

Location	FY 2025-26	FY 2024-25
Rural	0	0
Semi-urban	0	0
Urban	14	12.9
Metropolitan	86	87.1

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

Leadership Indicators

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

   Response: Not applicable

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

   Response: 'Z' implemented a CSR program which eradicate ultra-poverty among adult women-led households in aspirational districts of Jharkhand state beginning from the year 2024. The beneficiaries of this project belong to the Particularly Vulnerable Tribal Groups (PVTGs). 'Z' funded highly vulnerable families, which received comprehensive graduation support, including interest-free loans, coaching in agriculture and livestock rearing, and integration into Self-Help Groups (SHGs). They are also directly linked to critical government entitlement schemes to ensure long-term food and financial security. Below are the details of aspirational districts and the amount spent under this CSR intervention:

S. No	State	Aspirational District	Amount spent (In INR)
1.	Jharkhand	Bokaro	5,83,947.20
2.	Jharkhand	East Singhbhum	4,17,105.14
3.	Jharkhand	Godda	10,46,238.74
4.	Jharkhand	Gumla	32,81,227.14
5.	Jharkhand	Khunti	25,72,148.39
6.	Jharkhand	Latehar	1,623,234.19
7.	Jharkhand	Lohardaga	39,03,408.98
8.	Jharkhand	Pakur	7,47,313.38
9.	Jharkhand	Simdega	32,22,137.24
10.	Jharkhand	West Singhbhum	13,59,067.60

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

   Response: No

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

   Response: Not applicable

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

   Response: Not applicable

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

   Response: Not applicable

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

   Response: Not applicable

6. **Details of beneficiaries of CSR Projects:**

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	**Saksham** - Education and Empowerment of Children with multiple disabilities and vision impairment This CSR program was implemented at Gautam Budh Nagar, Uttar Pradesh, with the objective of empowering children and young adults aged up to 25 years living with multiple disabilities and visual impairments. The program primarily supports beneficiaries from economically disadvantaged families, many of whom rely on occupations such as daily wage labor, domestic work, or small roadside businesses for their livelihoods. Through age-appropriate and need-based interventions, the program provides access to assistive technologies, vocational skill development, and livelihood support, enabling beneficiaries to enhance their independence, improve their quality of life, and build long-term socio-economic resilience.	155	100

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
2.	**Magic Bus India Foundation** - Magic Bus Livelihood Program (Phase II) This CSR program was implemented across Raipur, Zirakpur, Coimbatore, Delhi, and Indore with the objective of equipping undergraduate youth aged between 18 to 25 years, particularly young girls, with essential life and employability skills. The project serves students from economically disadvantaged backgrounds, where families often depend on daily-wage work, traditional crafts, or small-scale occupations for their livelihood. Through comprehensive training in information technology, English communication, and personality development, the program enhances participants' workplace readiness. This is further strengthened by dedicated placement support, enabling beneficiaries to secure entry-level employment opportunities in the service sector, such as customer care and customer support roles, thereby improving their career prospects and economic independence.	1,841	100
3.	**Bal Raksha Bharat** - New Horizon-Youth Skill Building and Employment Programme This CSR program was initiated with a focus on empowering youth aged between 18 to 24 years across Assam and West Bengal. The program was designed to support vulnerable young individuals by enhancing their employability and economic prospects through market-aligned vocational training, digital literacy education, and structured career mentorship. By equipping beneficiaries with industry-relevant skills and connecting them to meaningful employment opportunities, the program aims to foster sustainable livelihoods, financial independence, and long-term socio-economic development.	678	100
4.	**SNEHA** - Building Bridges Phase 2 This CSR program started as an integrated healthcare intervention which was being implemented in the highly vulnerable urban informal settlements of Bhiwandi, Maharashtra. The initiative focuses on improving the health and well-being of married women of reproductive age, pregnant and lactating mothers, and children under six years of age. Through a comprehensive community-based approach, beneficiaries receive doorstep health awareness and counselling, support for malnutrition management, facilitation of institutional deliveries, and access to immunization services. Additionally, the program provides dedicated psychosocial counselling and legal assistance to survivors of gender-based violence, fostering improved health outcomes, safety, and overall community resilience.	18,966	100
5.	**Oscar Foundation** – Life skills through football This program leverages football as a powerful tool for holistic youth development among children from underserved communities in Mumbai. The beneficiaries of this program were the children below the age of 14 years from low-income households, where parents often work as domestic workers, daily-wage labourers, or in other informal occupations. Through structured football coaching and experiential life-skills training, participants develop critical competencies such as teamwork, problem-solving, leadership, resilience, and emotional well-being. In addition, beneficiaries received sports equipment, nutritional support, career guidance, and exposure visits, helping broaden their horizons, boost self-confidence, and inspire aspirations for a brighter future.	411	100

S. No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
6.	**Public Concern International** – Udyamita This CSR program initiated in Bengaluru, Karnataka was focusing on enterprise development to empower and formalize women entrepreneurs operating small-scale businesses. Through a comprehensive capacity-building approach that begins with an Entrepreneurship Development Program (EDP) and access to seed capital to strengthen or expand their ventures, women were supported. Participants also received ongoing mentorship and handholding support to navigate business registration and compliance requirements, improve operational efficiencies, and build market linkages. By fostering business growth, financial sustainability, and greater market access, the initiative aims to enhance entrepreneurial confidence, economic independence, and long-term livelihood opportunities for women.	351	100
7.	**Public Concern International** – Public Procurement This CSR project implemented to facilitate the integration of women from Self-Help Groups (SHGs) into formal public procurement and service delivery ecosystems across Bihar and Uttar Pradesh. The initiative supports adult women transitioning from informal and low-income occupations by enabling them to establish and manage community kitchens under the Didi Ki Rasoi model, as well as institutional housekeeping and laundry services. Through structured capacity-building programs, beneficiaries receive training on food safety, hygiene and sanitation standards, business operations, and service quality management. The project also provides support in contract facilitation and market linkages, helping women secure sustainable income opportunities through partnerships with government institutions while fostering entrepreneurship, financial inclusion, and long-term economic empowerment.	2,380	100
8.	**The/Nudge Institute** – End Ultra Poverty This CSR project is being implemented in Jharkhand, with the objective of addressing ultra-poverty among 5,400 women-led households, many of whom belong to PVTGs. The program adopts a holistic graduation approach to strengthen livelihoods and improve household resilience. Beneficiaries receive a range of targeted interventions, including access to interest-free loans, capacity-building support in agriculture and livestock rearing, and integration into Self-Help Groups (SHGs) to enhance financial inclusion and community participation. In addition, the initiative facilitates access to key government welfare and entitlement schemes, helping ensure sustainable livelihoods, improved food security, and long-term economic stability for vulnerable families.	5,400	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.**

   Response: We are committed to meeting our viewers' expectation, hence a robust mechanism which allows our viewers to get in touch with us either through feedback forms or email ids are provided on our channel pages. There are responses or feedback received from shows, auditions, participation, fan mail, distribution, submission of concepts, and film/music rights. We have systems in place so that we can answer viewer's responses within 48 hours of receipt of response. This ensures that we stay engaged with our viewers and it helps build trust of viewers. We also have online grievance submission forms for our viewers on our website. For any complaint with respect to any content on any television channel of 'Z' or Z5 viewers can submit grievances online which are handled by our Grievance Redressal officer (GRO) separately.

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

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

Note: NA – Not Applicable

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

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	NA	NA	0	NA	NA
Advertising	0	NA	NA	0	NA	NA
Cyber-security	0	NA	NA	0	NA	NA
Delivery of essential services	0	NA	NA	0	NA	NA
Restrictive Trade Practices	0	NA	NA	0	NA	NA
Unfair Trade Practices	0	NA	NA	0	NA	NA
Other	4,159	0	NA	4,146	0	NA

Notes:

a. NA – Not Applicable

b. Other complaints include content related complaints by viewers.

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

	Number	Reasons for recall
Voluntary recalls	Not applicable	
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 web-link of the policy.**

   Response: Yes. Information Security Policy and Privacy Policy is available on our website. The web-links of this policies are Information Security Policy and Privacy Policy

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

   Response: Not applicable.

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

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

      Response: 0 (Zero)

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

      Response: Not applicable.

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

      Response: Not applicable.

Leadership Indicators

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

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

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

   Response: 'Z' operates in the media and entertainment industry, delivering general entertainment content to audiences through its linear television channels and digital streaming platform, Z5. While the concept of safe and responsible product usage is not directly applicable to the nature of Z's business, the Company incorporates various measures to inform, educate, and guide viewers regarding the content they consume. Key examples include:

- Terms of Use: Comprehensive Terms of Use governing the use of the Z5 platform are publicly available at: https://www.zee5.com/termsofuse.

- Content Classification and Age Appropriateness: For films, the certification issued by the Central Board of Film Certification (CBFC) is displayed at the beginning of the content. These certifications provide guidance on audience suitability based on age and include:

  U – Unrestricted public exhibition;

  UA – Unrestricted public exhibition, subject to parental guidance for children below 12 years of age;

  A – Restricted to adult audiences; and

  S – Restricted to specialized audiences, such as doctors or scientists.

- Viewer Disclaimers: For linear television content, appropriate disclaimers are displayed to inform viewers whether content is based on historical events, true events, fiction, or other categories. On regional channels, such disclaimers are presented in the local language to enhance viewer understanding.

- Health and Safety Messaging: Statutory health warnings, including anti-tobacco messages, are displayed during the broadcast or streaming of movies and television programs where applicable, as embedded within the content.

- Content Review and Validation: Content undergoes internal standards and practices (S&P/SNP) review and validation processes to help ensure that programming is appropriate and compliant with applicable content guidelines.

  Through these measures, Z seeks to promote informed content consumption and enhance viewer awareness across its broadcasting and digital platforms.

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

   Response: Not applicable

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

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

Assurance statement on third-party verification of sustainability information

Unique identification no.: 3153270209

TÜV SÜD South Asia Pvt Ltd. (hereinafter TÜV SÜD) has been engaged by **Zee Entertainment Enterprises Limited ('Z')** (hereinafter "Company") having its registered office at **18th floor, A-wing, Marathon Futurex, N M Joshi Marg, Lower Parel, Mumbai - 400013** for the period from **01 April 2025 to 31 March 2026.**

The verification was carried out according to the steps and methods described below.

Scope of the verification

The third-party verification was conducted to obtain independent assurance about whether the Sustainability information is prepared in reference to BRSR standard/framework (hereinafter referred as "Reporting Criteria").

Reporting standard/framework

The disclosures have been prepared by Zee Entertainment Enterprises Limited ('Z'), in reference to:

BRSR Core – Framework for assurance and ESG disclosures for value chain as per SEBI (Securities and Exchange Board of India) Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July12, 2023.

The following sustainability indicators' reporting are included in the scope of the assurance engagement during the reporting period Financial Year (FY) 2025-26 as listed below

Reasonable level of assurance of 'BRSR 9 Core Attributes'

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we performed limited assurance procedures on the remaining information included in the BRSR reporting.

It was not part of our engagement to review product- or service-related information, references to external information sources, expert opinions and future-related statements in the Report.

Responsibility of the Company

The ESG team representatives of the Company are responsible for the preparation of the BRSR report in accordance with the Reporting Criteria. This responsibility includes in particular the selection and use of appropriate methods for measurement, calculation, collection and compilation of information and the making of appropriate assumptions or, where appropriate, the making of appropriate estimates. Furthermore, the legal representatives are responsible for necessary internal controls to enable the preparation of a BRSR report that is free of material - intentional or unintentional - erroneous information.

Verification methodology and procedures performed

The verification engagement has been planned and performed in accordance with the verification methodology developed by the TÜV SÜD Group which is based on ISAE 3000 assurance engagement standard and ISO 17029.

Level of Assurance

Reasonable Level of assurance for the 9 core attributes of BRSR (Ref: Annexure I of SEBI circular)

The verification was based on a systematic and evidence-based assurance process limited as stated above. The selection of assurance procedures is subject to the auditor's own judgment.

- Inquiries of personnel who are responsible for the stakeholder engagement und materiality analysis to understand the reporting boundaries
- Evaluation of the design and implementation of the systems and processes for compiling, analysing, and aggregating sustainability information as well as for internal controls
- Inquiries of company's representatives responsible for collecting, preparing and consolidating sustainability information and performing internal controls

- Analytical procedures and inspection of sustainability information as reported at group level by all locations
- Assessment of local data collection and management procedures and control mechanisms through a sample survey at selected multiple sites as mentioned below:

Sl. No.	Company Name	Site Address
Onsite Audit		
1	**Zee Entertainment Enterprises Limited ('Z')**	**Noida office:** Film City, Sector 16a, Ecity Bioscope Road, Sector 16a, Noida-201301, Uttar Pradesh 201301
2		**Mumbai Office:** Corporate office at Marathon Futurex, Lower Parel, Mumbai, India
Offsite Audit		
3	**Zee Entertainment Enterprises Limited ('Z')**	Empire Plaza, Vikhroli, Mumbai
4		Ecospace, Bellandur, Bangalore
5		United Mansion, MG Road, Bangalore
6		Olympia Platina, Guindy, Chennai
7		Kaveri Hills (Zee Telugu), Hyderabad
8		Mediasiti, Bidhanagar (Zee Bangla), Kolkata
9		Utkal Signature (Zee Sarthak), Bhuvneshwar
10		Plot No. 7, Industrial area, Sitapur, Jaipur
11		SL Tower, Ponnurunni, Kochi
12		Gurugram, Haryana
13		Zirakpur, Punjab
14		Quest, Andheri, Mumbai
15		Chandivali, Mumbai
16		Zee Media Kenya Limited, Kenya
17		Zee TV South Africa (proprietary) Limited, South Africa
18		Zee Multimedia Worldwide (Mauritius) Limited, Mauritius
19		New Jersey, ASIA TV USA LTD, USA
20		ASIA MULTIMEDIA DISTRIBUTION INC, Vancouver
21		ASIA MULTIMEDIA DISTRIBUTION INC, Ontario
22		Zee Entertainment UK Limited, United Kingdom
23		Asia Today Limited, Dubai

Conclusion

Reasonable level of Assurance- BRSR 9 Core Attributes

On the basis of the assessment procedures carried out & evidence we have collected during 18.06.2026 to 24.06.2026, the identified sustainability indicators of 9 Core Attributes (Listed in Annexure I of this statement) of BRSR for FY 2025-26 are prepared in all material respect in accordance with the reporting requirements outlined in BRSR Core.

Limitations

The assurance process was subject to the following limitations:

- The subject matter information covered by the engagement are described in the "scope of the engagement".
- The assurance scope excluded forward-looking statements, product- or service-related information, external information sources and expert opinions.

Use of this Statement

The Company must reproduce the TÜV SÜD statement and possible attachments like Assurance report in full and without omissions, changes, or additions.

This statement is by the scope of the engagement solely intended to inform the Company as to the results of the mandated assessment. TÜV SÜD has not considered the interest of any other party in the selected sustainability information, this assurance report or the conclusions TÜV SÜD has reached. Therefore, nothing in the engagement or this statement provides third parties with any rights or claims whatsoever.

Independence and competence of the verifier

TÜV SÜD South Asia Pvt Ltd. is an independent certification and testing organization and member of the international TÜV SÜD Group, with accreditations also in the areas of social responsibility and environmental protection. The assurance team was assembled based on the knowledge, experience and qualification of the auditors. TÜV SÜD South Asia Pvt Ltd. hereby declares that there is no conflict of interest with the Company.

Gurugram, 10th August 2026

Mr Prosenjit Mitra	Dr Ashish Rawat
General Manager- Verification, Validation and Audit	Verification Team Leader, TÜV SÜD
Management System Assurance	Management System Assurance

Annexure I

S.No.	Attribute	Parameter	Cross reference to BRSR (P-Principles/ E- Essential Indicator)
1.	Green-house gas (GHG) foot-print Greenhouse gas emissions may be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard*	Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) Total Scope 2 emissions (Break-up of the GHG (CO2e) into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) GHG Emission Intensity (Scope 1 +2)	P6-E7
2.	Water footprint	Total water consumption Water consumption intensity Water Discharge by destination and levels of Treatment	P6-E3 P6-E4
3.	Energy footprint	Total energy consumed % of energy consumed from renewable sources Energy intensity	P6-E1
4.	Embracing circularity - details related to waste management by the entity	Plastic waste (A) E-waste (B) Bio-medical waste (C) Construction and demolition waste (D) Battery waste (E) 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) Total waste generated ((A+B + C + D + E + F + G + H) Waste intensity Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations For each category of waste generated, total waste disposed by nature of disposal method	P6-E9
5.	Enhancing Employee Wellbeing and Safety	Spending on measures towards well being of employees and workers – cost incurred as a % of total revenue of the company Details of safety related incidents for employees and workers (including contract-workforce e.g. workers in the company's construction sites)	P3-E1 P3-E11
6.	Enabling Gender Diversity in Business	Gross wages paid to females as % of wages paid Complaints on POSH	P5-E3 P5-E7

7.	Enabling Inclusive Development	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India Job creation in smaller towns – Wages paid to persons employed in smaller towns (permanent or nonpermanent /on contract) as % of total wage cost	P8-E4 P8-E5
8.	Fairness in Engaging with Customers and Suppliers	Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events Number of days of accounts payable	P9-E7 P1-E8
9.	Open-ness of business	Concentration of purchases & sales done with trading houses, dealers, and related parties Loans and advances & investments with related parties	P1-E9

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Independent Reasonable Assurance Statement to Zee Entertainment Enterprises Limited (Z') on their Annual Greenhouse Gas Emissions (GHG) Report for the financial year 2025-26

Unique identification no.: 3153270209

Introduction and Engagement

Zee Entertainment Enterprises Limited ('Z') (hereinafter refer to as 'the Company') has entrusted **TÜV SÜD South Asia Pvt. Ltd**. (hereinafter referred to as "**TÜV SÜD**") to conduct the "Independent Reasonable Assurance" on its annual GHG (Scope 1,2 and 3) presented in their report on GHG Inventory for the financial year 2025-26, comprising the Emissions Inventory (hereinafter referred to as "the Report") against the assurance criteria to a reasonable level of assurance and at materiality of professional judgement of the verifier using International Standard on Assurance Engagements (ISAE) 3410 and International Organization for Standardization (ISO) 14064-3:2019 for GHG emissions.

The Management's Responsibility

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

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

Company's Responsibility

The Company is responsible for the preparation of the GHG inventory and for maintaining effective internal controls over the data and information disclosed. This responsibility includes the identification of GHG emission sources, collection and validation of activity data, selection and application of appropriate quantification methodologies and emission factors, calculation of GHG emissions, and the implementation and maintenance of internal controls necessary to ensure that the GHG statement is prepared free from material misstatement, whether due to error.

GHG quantification is subject to uncertainty because of such things as emission factors that are used by mathematical models to calculate emissions, and the inability of those models to precisely characterize under all circumstances the relationships between various inputs and resultant emissions because of incomplete scientific knowledge.

Ultimately, the GHG Inventory has been approved by and remains the responsibility of the Company.

TÜV SÜD's Responsibility

TÜV SÜD, in performing assurance work, is responsible for carrying out an assurance engagement on the GHG Statement and GHG Inventory in accordance with our contract with the Company. The assurance statement, however, represents TÜV SÜD's independent opinion and is intended to inform all stakeholders, including the Company.

This assurance engagement was conducted against the "World Resources Institute (WRI) and World Business Council on Sustainable Development (WBCSD) GHG Protocol" and the ISAE 3410 Standard. The validation and verification were carried out by a multidisciplinary team including assurance practitioners, engineers, and environmental experts of TÜV SÜD in the months of June & July 2026 for **15 locations (14 office locations & 1 data center) in India and 8 international locations.** TÜV SÜD has identified and selected 2 sites across 8 countries as samples for verification

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

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Corporate Office:
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Solitaire, 4th Floor,
ITI Road, Aundh,
Pune – 411007, India.

www.tuv-sud.in

Scope and boundary of assurance

Our assurance engagement covers the aspects of the GHG Emission Inventory (Scope 1, 2 and 3) presented in their report for the financial year 2025-26. Our assurance engagement covered the operations and activities of the company for the following requirements:

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

Scope 1: Activity Wise

Company's direct emissions are from all equipment and assets owned and are as follows:

1. Stationary Combustion— This includes emissions from fuel purchased to operating company-owned diesel generators & Piped Natural Gas (PNG) based power plant consumption.

2. Mobile Combustion—This includes emissions from fuel purchased to operating owned vehicles.

3. Fugitive Emissions – This includes emissions resulting from the direct release to the atmosphere of GHG compounds from Heating, Ventilation, and Air (HVAC) systems and fire suppression systems.

Scope 2: Activity Wise

1. All purchased electricity is paid to energy suppliers.

2. DG set units' consumption at few locations

Scope 3: Only relevant scopes are included, which are as follows:

1. Category 1: Purchased Goods & Services,

2. Category 2: Capital Goods,

3. Category 3: Fuel & Energy Related Activities,

4. Category 5: Waste Generated in Operations,

5. Category 6: Business Travel,

6. Category 7: Employee Commuting,

7. Category 8: Upstream Leased Assets

8. Category 13: Downstream Leased Assets.

Organizational Boundary for Reporting GHG Emissions:

The boundary of verification included:

- Globally, there are **15 locations (14 office locations & 1 data center) and 8 international location**s where the 'Z''s India and Subsidiaries offices are located and operational during FY 2025-26.

Reporting protocols against which verification was conducted:

- The GHG Protocol Corporate Accounting and Reporting Standard was prepared by the WBCSD and WRI.

Verification Protocols used to conduct the verification:

- The Assurance engagement was conducted in line with the requirements of ISAE 3410 Assurance.

Level of Assurance and Materiality:

- **Reasonable:** The opinion expressed in this Assurance Statement has been formed based on a Reasonable level of assurance and assessing the risk of material misstatement of the GHG Statement, whether due to error.

Our Verification Methodology & Approach:

TÜV SÜD has carried out this assurance engagement in accordance with ISAE 3410 and ISO 14064-3:2019 specification with guidance for validation and verification of GHG statement to provide reasonable assurance that the Company GHG data and information as presented in the GHG Statement has been prepared in conformance with:

- ISO 14064–1:2018 – Specification with guidance at the organizational level for quantification and reporting of GHG emissions and removals: and
- WRI/WBCSD GHG Protocol– A Corporate Accounting and Reporting Standard

The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- conducted a kick-off meeting with the Company team to confirm the verification criteria, verification protocol, assurance team, schedule, and verification plan.
- Established verification methodology, criteria, objective, timeline, and sample site selection.
- Finalized a combination of assurance procedures, which comprise review, observation, validation, recalculation, and inquiry on GAPs, and then final consent on remarks and input provided by the Company.
- Verification was done on site (2 locations at Noida & Mumbai India) as well as virtually to measure, collect, consolidate, report, and control GHG emissions used at Company businesses described above by an evidence pack provided by the Company.
- Verification of content as well as context and application of the Report content, principles, and the quality of information presented in the Report over the reporting period.
- Reviewed, Verified and Assured the annual GHG Inventory – Scope 1, 2 & 3 in accordance with the requirements of the "WRI/WBCSD GHG Protocol" Standard, as set out in the subject matter paragraph, in all material respects.
- Performed a sample-based assessment of the processes for generating, gathering, and managing the quantitative and qualitative data.
- Assessment of the applicability and appropriateness of data collection, quantification, and data management incorporated in the Report.
- Verification of the fact that no material distortion has been done at any stage.

Our Independence, Ethical Requirements and Quality Control

Our team, comprising multidisciplinary professionals, has complied with the independent protocol of TÜV SÜD, which addresses the requirements of the standard in the role of independent verifier. TÜV SÜD states its independence and impartiality and confirms that there is "no conflict of interest" regarding this assurance engagement. In the reporting year, TÜV SÜD did not work with Company on any engagement that could compromise the independence or impartiality of our findings, conclusions, and recommendations. TÜV SÜD was not involved in the preparation of any content or data included in the Report, except for this assurance statement.

TÜV SÜD maintains complete impartiality towards any individuals interviewed during the assurance engagement. The procedures we performed were based on our professional judgment and included inquiries, observation of the process followed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods, agreeing, or reconciling with underlying data, etc.

Exclusions

The Assurance scope excludes the following:

- Our engagement did not include an assessment of the adequacy or effectiveness of the Company's management of GHG emission related issues. During the assurance process, TÜV SÜD did not visit any external stakeholder's premises, and no external stakeholders were even interviewed as a part of the GHG Inventory engagement.
- Review of the Scope (1, 2 & 3) components included in the Report (scope of work/assignment), which we have been informed by the Company, are derived from the Company's records only.
- The Company's statements describe expression of opinion, belief, inference, aspiration, expectation, aim of future intention.
- Validation of any data and information other than those presented in "Data verified."

Data Verified

TÜV SÜD has evaluated and verified the data presented in the Report. The reported GHG emissions for the reporting period as per Company's Report on GHG Inventory for the period April 1st, 2025, to March 31st, 2026.

GHG emissions for FY 2025-26		Emissions (mt CO2e)
Total Scope 1 emissions		6,724.21
Total Scope 2 emissions		7,890.79
Total Scope 1 & 2		**14,615.00**
Scope 3 emissions categories		
Category 1	Purchased Goods and Services	42,804.00
Category 2	Capital Goods	1,950.52
Category 3	Fuel and Energy-Related Activities	4,327.18
Category 5	Waste Generated in Operations	21.44
Category 6	Business Travel	2,004.48
Category 7	Employee Commuting	2,653.38
Category 8	Upstream Leased Assets	130.28
Category 13	Downstream Leased Assets	3,293.44
Total Scope 3 emissions		**57,184.71**
Total GHG emissions		**71,799.71**

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that Company's GHG inventory report for the period April 1st, 2025, to March 31st, 2026, is not prepared, in all material respects, in accordance with the ISAE 3410, "WRI/WBCSD GHG Protocol (GHG)".

In relation to the statement above, TÜV SÜD has verified the aggregation of data and information to provide the total GHG emission values and verified that the contributory regulatory and voluntary schemes provide reasonable assurance. However, the results of the individual assurance engagements have been accepted without further TÜV SÜD investigation for the purpose of this verification.

TÜV SÜD's Opinion

Based on TÜV SÜD approach:

- The GHG emissions data and information as presented in the GHG Statement are materially correct; and
- The GHG Statement has been prepared in conformance with ISO 14064-1 and the GHG Protocol

Statement of Independence, Impartiality and Competence

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

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

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

Gurugram,10th August 2026

Name: Prosenjit Mitra	Name: Dr. Ashish Rawat
General Manager-Audit Services	Verification Team Leader, TÜV SÜD
Management System Assurance	Management System Assurance

Yours Truly,

ZEE ENTERTAINMENT ENTERPRISES LIMITED

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