

September 05, 2025

<b>BSE Limited</b> Phiroze Jeejeeboy Towers Dalal Street, Fort, Mumbai- 400 001 <b><u>BSE Scrip Code: 539056</u></b>	<b>National Stock Exchange of India Limited</b> Exchange Plaza, 5 <sup>th</sup> Floor, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 <b><u>NSE Scrip Symbol: IMAGICAA</u></b>
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Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25**

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report for financial year 2024-25, which also forms part of Annual Report for the financial year 2024-25.

You are requested to take the same on records.

Thanking you,

Yours faithfully,

**For Imagicaaworld Entertainment Limited**

**Reshma Poojari**  
**Company Secretary & Compliance Officer**

Encl: As above



**Imagicaaworld Entertainment Limited**

Regd. Office: 30/31, Sangdewadi, Khopoli-Pali Road, Taluka Khalapur, District Raigad- 410 203. T: +91-2192-279 900  
Corporate Office: A-301, 3<sup>rd</sup> Floor, VIP Plaza, Veera Desai Industrial Estate, Off New Link Road, Andheri (West), Mumbai - 400053. T: +91-22-6984 0000  
Corporate Identity Number (CIN): L92490MH2010PLC199925 - Website: www.imagicaaworld.com - Email: contactus@imagicaaworld.com

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING FOR THE FY 2024-25

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	Details
1	Corporate Identity Number (CIN) of the Listed Entity	L92490MH2010PLC199925
2	Name of the Listed Entity	Imagicaaworld Entertainment Limited (“the Company”)
3	Year of incorporation	2010
4	Registered office address	30/31 Sangdewadi Khopoli Pali Road, Taluka-Khalapur Raigarh – 410203, Maharashtra
5	Corporate address	A-301, 3rd Floor, VIP Plaza, Off New Link Road, Veera Desai Industrial Estate, Andheri (West), Mumbai 400 053
6	E-mail	<a href="mailto:compliance@imagicaaworld.com">compliance@imagicaaworld.com</a>
7	Telephone	+91-22-6984 0000
8	Website	<a href="http://www.imagicaaworld.com">www.imagicaaworld.com</a>
9	Financial year for which reporting is being done	April 01, 2024 to March 31, 2025
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited National Stock Exchange of India Limited
11	Paid-up Capital	₹ 565,81,18,910 as on March 31, 2025
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mayuresh Kore, Chief Financial Officer & Head Legal +91-22-6984 0000 <a href="mailto:mayuresh.kore@imagicaaworld.com">mayuresh.kore@imagicaaworld.com</a>
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)	Standalone Basis
14	Name of assurance provider	NA
15	Type of assurance obtained	NA

II. PRODUCTS/SERVICES

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Theme Park and Water Parks	Entertainment destination offering theme and water-based attractions with F&B, merchandise and other offerings	87%
2	Hotel	5 Star Luxury hotel providing lodging, F&B and other services	13%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Theme Park and Water Parks Business	93210	87%
2	Hotel Business	55101	13%

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	5	2	7
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	2
International (No. of Countries)	0

Note : National: The Company operates across various states in India through its offices, dealers, and website.

b. What is the contribution of exports as a percentage of the total turnover of the entity? 0.00%

c. A brief on types of customers

The Company serves a diverse customer base. While our flagship parks are primarily located between Mumbai and Pune, attracting visitors from this core region, we also draw customers from across the country. Our offerings appeal to people of all age groups and income levels. With thoughtfully designed promotional deals, we ensure affordability for price-sensitive customers. We cater to a wide range of segments, including individuals, schools, corporate groups, event organizers, and even weddings.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	745	654	87.79%	91	12.21%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D + E)	745	654	87.79%	91	12.21%
WORKERS						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (G)	1,222	857	70.13%	365	29.87%
6	Total workers (F + G)	1,222	857	70.13%	365	29.87%

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	4	4	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	<b>Total differently abled employees (D + E)</b>	<b>4</b>	<b>4</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (E)	0	0	0.00%	0	0.00%
6	<b>Total differently abled workers (F + G)</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

21. Participation/Inclusion/Representation of women

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	7	1	14.29%
Key Management Personnel	4	1	25.00%

Note : The Managing Director (MD) is a common member of both the Board of Directors (BOD) and Key Managerial Personnel (KMP).

22. Turnover rate for permanent employees and workers

Particular	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	22.01%	42.31%	24.46%	35.93%	56.00%	38.22%	36.50%	56.60%	38.40%
Permanent Workers	NA	NA	NA	NA	NA	NA	NA	NA	NA

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

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	Malpani Parks Private Limited	Holding	NA	No
2	Blue Haven Entertainment Private Limited	Subsidiary	100.00%	No
3	Malpani Parks Indore Private Limited	Subsidiary	100.00%	No

VI. CSR DETAILS

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

- a. Turnover (in ₹): 4,10,05,60,389
- b. Net worth (in ₹): 13,08,54,40,710

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) *	FY 2024-25			FY 2023-24		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	0	0	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	0	0	NA	0	0	NA
Customers	Yes	146	24	NA	71	6	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	-	-	-	-	-	-	-

Note: FY24 numbers updated for Customer complaints as these were missed in this section but were reported in the customer section.

\* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	<a href="https://www.imagicaaworld.com/about-imagicaa/">https://www.imagicaaworld.com/about-imagicaa/</a>
Investors (other than shareholders)	<a href="https://www.imagicaaworld.com/corporate-governance/#InvestorInfo">https://www.imagicaaworld.com/corporate-governance/#InvestorInfo</a>
Shareholders	<a href="https://www.imagicaaworld.com/corporate-governance/#InvestorInfo">https://www.imagicaaworld.com/corporate-governance/#InvestorInfo</a>
Employees and workers	<a href="https://www.imagicaaworld.com/about-imagicaa/">https://www.imagicaaworld.com/about-imagicaa/</a>
Customers	<a href="https://www.imagicaaworld.com/terms-and-conditions/">https://www.imagicaaworld.com/terms-and-conditions/</a>
Value Chain Partners	<a href="https://www.imagicaaworld.com/terms-and-conditions/">https://www.imagicaaworld.com/terms-and-conditions/</a>
Other (please specify)	-

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (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 Experience and Satisfaction	Risk	Customer satisfaction is essential for a theme park and hotel as it drives the reputation on a base level and hence it is a great opportunity for the Company. An unsatisfactory consumer experience may pose a risk to business continuity, while a positive customer experience can ensure enhanced profits and brand reputation. Also, positive guest experiences result in Revisit as well as a strong word of mouth opinion which is a powerful tool in drawing more guests as well as reducing marketing costs.	Imagicaa places a strong emphasis on customer satisfaction, beginning from the ticket booking stage and continuing throughout the guest journey. To maintain a high standard of guest experience, the Company implements the following practices: <ul style="list-style-type: none"><li>- Trained call center staff are available to assist guests and encourage visits to the park.</li><li>- A dedicated team of Guest Relations Executives (GREs) is stationed at the park entrance to provide personalized assistance.</li><li>- A security team is deployed to conduct thorough guest and baggage screening for safety.</li><li>- An Easy Ticket (Virtual Ticket) system is utilized to ensure smooth entry and minimize crowding.</li><li>- A welcome performance is presented at the entrance to offer guests a grand entry experience.</li><li>- Help desk counters are strategically placed at key locations to address guest queries.</li><li>- Lucky draws offering gifts or prizes are conducted to heighten guest excitement and engagement.</li><li>- Guest feedback is actively collected through surveys, forms, social media, and reviews to gain a comprehensive understanding of the visitor experience.</li><li>- The guest journey is designed to foster feelings of happiness, satisfaction, and value, encouraging repeat visits.</li><li>- An emergency preparedness plan is in place to effectively manage unforeseen situations.</li><li>- Safety evacuation layout boards and signage, along with designated emergency assembly points, are clearly displayed.</li><li>- Hazard Identification and Risk Assessment (HIRA) is conducted for all risk-related activities, with appropriate safety controls implemented.</li><li>- A central safety committee, established in 2014, addresses and mitigates identified hazards to ensure a safe environment.</li><li>- Annual audits and certification of Health, Safety, and Environment (HSE) practices are carried out by BIS in accordance with ISO 45001:2018 standards.</li><li>- Further details on safety practices can be found at <a href="https://www.imagicaaworld.com/safety-and-health/">https://www.imagicaaworld.com/safety-and-health/</a></li></ul>	Negative

2.	Product Quality and Safety	Risk	Significant efforts are required to keep the rides of the theme park safe, including maintenance, safety checks, repair work, and other on-site tasks. Proper precautions shall be taken to ensure health and safety is on track as it avoids the risk of several mishaps, fall accidents, fatality and injuries. Additionally, temporary employees can be at risk due to a lack of training or work experience. If health and safety are not protected, there may be fines and penalties; major events may result in acute injury and potential liabilities due to legal or regulatory actions.	Imagicaa maintains a strong commitment to safety through a robust and structured safety regimen, complemented by the achievement of significant milestones. The following practices reflect this dedication: <ul style="list-style-type: none"><li>- Daily safety inspections are conducted across all rides and attractions to ensure operational integrity.</li><li>- All rides are equipped with dual safety harness systems to enhance guest security.</li><li>- The park holds a valid Occupational Health and Safety Management System (OHSMS) certification under ISO 45001:2018 standards.</li><li>- Trained attendants and fire marshals, equipped with two-way communication devices, are stationed throughout the premises.</li><li>- The Permit to Work (PTW) system has been effectively implemented and closed in accordance with protocol.</li><li>- Only premium-quality materials and equipment are sourced for rides and attractions, with zero tolerance for negligence.</li><li>- Strict compliance is maintained with inward vendor and event policies, both of which include necessary disclaimers.</li><li>- Annual and quarterly medical check-ups are conducted for all staff members to promote health and peak performance.</li><li>- The park maintains high standards of cleanliness and hygiene through efficient housekeeping operations.</li><li>- Ongoing horticulture efforts ensure adequate greenery, maintain cooler temperatures, and enhance the natural aesthetics of the park.</li><li>- Integrated Management Systems (IMS), including Environmental Management and Safety Management Systems, are implemented across all theme park and water park operations.</li><li>- Periodic safety training programs are conducted to reinforce a culture of safety among all employees.</li><li>- Personal Protective Equipment (PPE) is provided to all personnel exposed to residual occupational risks.</li><li>- The park adheres to Form B guidelines for fire backup systems and safety monitoring.</li><li>- Lightning arresters are installed to mitigate risks associated with lightning strikes.</li><li>- Fire extinguishers are strategically placed at every ride and attraction point for immediate accessibility.</li><li>- Comprehensive CCTV surveillance is maintained across the park to ensure continuous monitoring and incident prevention.</li><li>- A public address system is in place to deliver emergency announcements and safety instructions when needed.</li><li>- A fully operational first-aid center, staffed with qualified doctors and nurses, is available on-site to handle medical emergencies.</li></ul>	Negative
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				<div><div><div>- Ensuring that waste handling staff consistently use proper Personal Protective Equipment (PPE) and receive comprehensive training in waste management procedures.</div><div>- Operating an in-house water treatment plant to process water sourced from dams and external suppliers, ensuring it meets required quality standards.</div><div>- Managing a sewage treatment plant to recycle wastewater, which is repurposed for horticulture and toilet flushing, promoting water conservation.</div><div>- Installed ultraviolet (UV) filtration systems in both the theme park and water park to provide guests with safe, potable drinking water.</div><div>- Maintains consistent chlorination levels in all swimming pools to ensure effective bacterial disinfection and guest safety.</div><div>- Utilizing a rainwater harvesting reservoir, where collected rainwater is treated and then distributed to the water park, theme park, and associated hotel facilities.</div><div>- E-waste and hazardous waste are systematically segregated, collected, and securely stored before being handed over to authorized recycling agencies.</div></div></div>	
3.	Energy Management	Risk	<div><div>The hospitality and entertainment parks industry (especially theme parks) is typically energy-intensive, as energy is required to operate the rides, lighting, fireworks and other facilities. Decisions made by a firm regarding the energy intensity of its operations and the sources from which it obtains its energy may vary over time, impact the organization's operating efficiency and risk profile.</div></div>	<div><div>Imagicaa continues to advance its commitment to sustainability through a range of in-house green initiatives aimed at optimizing operations and reducing environmental impact:</div><div><div><div>- The Company has introduced energy efficient measures across its rides and attractions to minimize overall energy consumption.</div><div>- An open access power agreement has been established for the procurement of 8 MW of renewable energy from solar and wind sources, currently meeting over 60% of the park's total energy requirements.</div><div>- As part of its broader energy management strategy, the company has installed electric vehicle (EV) charging stations and motion-sensor lighting systems to promote energy efficiency and support green mobility.</div></div></div></div>	Negative

4.	Water and Waste Management	Risk	<div><div>Typically, waste is generated as part of a company's operations, maintenance of machinery, office administrative work and food discard. Improper waste handling may contribute to air pollution, climate change and various direct and indirect impacts on the ecosystem. It may also cause health and safety risks to personnel exposed to the waste. Non-compliance with waste management regulations may lead to the imposing of heavy fines.</div></div>	<div><div>In response to the accelerating impacts of climate change, Imagicaa has adopted proactive environmental practices to minimize its ecological footprint. These initiatives focus on efficient solid waste management, water conservation, and promoting recycling wherever feasible:</div><div><div><div>- Waste is segregated at the source using color-coded biodegradable bags and bins, categorized into dry, wet, and horticultural waste streams.</div><div>- Clearly marked and strategically placed waste bins are available throughout the park to encourage responsible waste disposal by guests and staff.</div><div>- Collected waste is systematically transported to a designated waste segregation yard for further processing.</div><div>- Wet waste is treated in an Organic Waste Converter (OWC) to generate nutrient-rich organic compost used for horticultural purposes.</div><div>- Environmentally harmful disposal methods such as open dumping, animal feeding, and landfilling are strictly avoided, aligning with sustainable waste management principles.</div></div></div></div>	Negative
5.	Innovation	Opportunity	<div><div>The entertainment industry has the potential for unleashing innovation amongst various talents. Product design and innovation can assist theme parks to stay competitive and relevant in an everchanging market. By embracing new designs paired with technologies, theme parks can tap advantage of new market opportunities and boost customer experience.</div></div>	<div><div>Imagicaa's management and promoters actively participate in trade fairs and industry events to engage with manufacturers, innovators, and technology providers, staying abreast of the latest trends and advancements.</div><div>Additionally, the leadership conducts regular 'think tank' sessions with senior team members and department heads (HODs) to collaboratively generate ideas and explore innovative concepts for implementation across all operational sites.</div></div>	Positive
6.	Employee well-being, training and Retention	Risk	<div><div>Higher employee retention rates convey good company policies and practices. However, a high attrition rate indicates low employee satisfaction to investors. Ensuring employee well-being can boost employee morale and reduce hiring and onboarding costs.</div></div>	<div><div>Imagicaa places strong emphasis on employee well-being and is committed to implementing policies that support and empower its workforce:</div><div><div><div>- Group mediclaim insurance coverage is provided to all employees, ensuring access to quality healthcare.</div><div>- Regular skill development and training programs are conducted to enhance employee capabilities and foster career growth.</div><div>- Long-term service and loyalty are formally recognized and rewarded as a mark of appreciation.</div><div>- Flexible working hours and remote work options are offered, depending on the nature of the employee's role and responsibilities.</div><div>- A structured internal transfer program is available for employees seeking to explore new roles or shift their professional focus within the organization.</div></div></div></div>	Negative



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1. a	Whether your entity’s policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b	Has the policy been approved by the Board? (Yes/No/NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
c	Web Link of the Policies, if available	<a href="https://www.imagicaaworld.com/corporate-governance/#policies">https://www.imagicaaworld.com/corporate-governance/#policies</a>								
2.	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	-	ISO: 9001 - 2015	ISO 45001 - 2018	-	-	ISO 14001 - 2015	-	-	-
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	We are focused on reducing our carbon footprint by moving to more renewable energy sources, and further reducing areas where plastic is being used.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company is committed to improve on the ESG front and will be preparing a roadmap for improving its sustainability parameters. Following the goals are set then performance shall be measured.								
Governance, leadership and oversight										
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	The Company is dedicated to minimizing its carbon footprint by shifting towards energy-efficient and renewable energy sources. Currently, nearly 60% of its energy needs are met through renewable sources such as solar and wind, supported by Power Purchase Agreements. As part of its ESG efforts, the company has set-up an 8MW captive solar unit that has improve our renewable energy consumption.								
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Jai Malpani, Managing Director								
9.	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? If Yes please provide details	Yes, Environmental Social and Government (ESG) Committee								

10. Details of Review of NGRBCs by the Company

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

\*The certifications have been provided by the Bureau of Indian Standards. The Quality, Safety & Health and Environmental policies are subject to internal and external audits as part of the certification process. We have ISO 9001:2015, ISO 14001:2015, ISO 45001:2018, these audits are conducted by respective authorities annually and FSSAI certificates for food business which is renewed annually.

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

	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

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	%age of persons in respective category covered by the awareness programmes
Board of Directors	2	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and Financial Accounting regulatory updates	100.00%
Key Managerial Personnel (“KMP”)	2	SEBI Listing Regulations and Financial Accounting regulatory updates	100.00%
Employees other than BOD and KMPs	10	First Day Departmental Orientation of new employee Hazard reporting identification and risk assessment Reporting of all new or potential hazards with assessment and management Identification, assessment and management of all hazards through system of eliminate, isolate and minimize OHSE training Programmee First Aid Training to Employees Update MSDS files for any new chemicals introduce to site Injury/Incident reporting and accurately recording in register Injury/Incident Investigation Report (within 24 hours, complete report) Visitors/contractors monitored to ensure entry procedures applied Permit to work issued prior to contractor activity Safety walk Inspection Pest control verification checks (check & sign off contractors report) OHS Committee Meeting (schedule and complete) First aid boxes (check and replenish) HS&E manual review of policy and procedures	84.00%

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Workers	7	Induction, Fire-fighting, Safty, Lifeguard Certification, Kaizen, IMS, &,Income Tax Investment All Fraud Prevention Controlling Quality & Preventing Cyber Security Awareness PCI DSS Training Crisis Management Surviving an Active Shooter Training Cyber Top Tips Green Key Training Investmenet Declaration Accor Plus Members Training Income Tax Slab Training Fassi Information Hygiene Training	95.00%

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

Monetary					
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine			NIL		
Settlement			NIL		
Compounding fee			NIL		

Non-Monetary				
Particular	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
No appeals or revisions were preferred during the financial year, as there were no monetary or non-monetary actions initiated against the entity or its Directors/KMPs.	

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/No) If Yes, provide details in brief: Yes

The Company upholds a strict zero-tolerance policy towards bribery and corruption, as outlined in its Code of Conduct. It is committed to conducting all business operations with professionalism, fairness, and integrity, irrespective of geographical location. To reinforce this commitment, the Company has implemented robust systems and controls designed to prevent, detect, and address any instances of bribery or corrupt practices. It ensures full compliance with all applicable anti-bribery and anti-corruption laws in India.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy:

<https://www.imagicaaworld.com/corporate-governance/#policies>

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

Particular	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

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

Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

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

NA

8. Number of days of accounts payables in the following format:

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables	95	55

9. Open-ness of business

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

Parameter		Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a.	Purchases from trading houses as % of total purchases	NA	NA
	b.	Number of trading houses where purchases are made from	NA	NA
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a.	Sales to dealers / distributors as % of total sales	NA	NA
	b.	Number of dealers / distributors to whom sales are made	NA	NA
	c.	Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a.	Purchases (Purchases with related parties / Total Purchases)	2.44%	1.78%
	b.	Sales (Sales to related parties / Total Sales)	0.95%	0.09%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	100.00%	0.00%
	d.	Investments	33.83%	0.00%

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

Essential Indicator

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.

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	0.00%	0.00%	NA
2	Capex	1.00%	7.50%	Increase in Consumption of Renewable Energy

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

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

*\* The Company procures materials only from vendors who fulfil - all legal requirements. We have an IMS policy that has integrated both Environment Management System (ISO 14001 - 2015) at the company. We are monitoring a continuous improvement and are continuously increasing the percentage of sustainably sourced resources and putting in place a mechanism for tracking the share of sustainable sourcing.*

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)	NA
(b)	E-waste	NA
(c)	Hazardous waste	NA
(d)	other waste	NA



4.a Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No) :  
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.  
NA

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

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	654	654	100.00%	654	100.00%	0	0.00%	654	100.00%	0	0.00%
Female	91	91	100.00%	91	100.00%	91	100.00%	0	0.00%	0	0.00%
Total	745	745	100.00%	745	100.00%	91	12.21%	654	87.79%	0	0.00%
Other than Permanent Employees											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

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

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other than permanent workers											
Male	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%

Note: All workers are engaged through third-party manpower contracts and are covered under the Employees’ State Insurance Corporation (ESIC) benefits, as per applicable statutory provisions.

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

	FY 2024-25	FY 2023-24
Cost incurred on well- being measures as a % of total revenue of the company	0.06%	0.01%

Note: Updated the FY24 number, which had a calculation error.

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.00%	100.00%	Y	99.00%	100.00%	Y
Gratuity	98.12%	100.00%	Y	100.00%	100.00%	Y
ESI	30.60%	100.00%	Y	36.40%	100.00%	Y
Others – please specify	0.00%	0.00%	NA	0.00%	0.00%	NA

3. Accessibility of workplaces

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

Yes

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

Yes <https://www.imagicaaworld.com/corporate-governance/#policies>

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

Gender	Permanent Employees		Permanent Workers	Retention Rate
	Return to work rate	Retention Rate	Return to work rate	
Male	100.00%	100.00%	100.00%	100.00%
Female	100.00%	100.00%	100.00%	100.00%
Total	100.00%	100.00%	100.00%	100.00%

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.

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	NA	Yes – Employees can raise concerns, questions and grievances to their HOD or the Vigilance officer to effectively resolved these concerns in a timely manner. Employees are strongly encouraged to raise any matters pertaining to ethics, discrimination or harassment, and to report suspected violations of applicable laws, regulations and policies. The vigil (Whistle Blower) mechanism aims to provide a channel to the directors and employees to report genuine concerns about unethical behaviour, actual or suspected fraud or violation of the Codes of Conduct or Policy.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	NA	

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

Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees	745	0	0.00%	602	0	0.00%
Male	654	0	0.00%	530	0	0.00%
Female	91	0	0.00%	72	0	0.00%
Total Permanent Workers	0	0	0.00%	0	0	0.00%
Male	0	0	0.00%	0	0	0.00%
Female	0	0	0.00%	0	0	0.00%

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
Employees										
Male	654	654	100.00%	654	100.00%	530	530	100.00%	530	100.00%
Female	91	91	100.00%	91	100.00%	72	72	100.00%	72	100.00%
Total	745	745	100.00%	745	100.00%	602	602	100.00%	602	100.00%
Workers										
Male	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Female	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%
Total	0	0	0.00%	0	0.00%	0	0	0.00%	0	0.00%

Note : Disclosure is provided for permanent employees and workers.

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	654	572	87.46%	530	494	93.21%
Female	91	73	80.22%	72	58	80.56%
Total	745	645	86.58%	602	552	91.69%
Workers						
Male	0	0	0.00%	0	0	0.00%
Female	0	0	0.00%	0	0	0.00%
Total	0	0	0.00%	0	0	0.00%

Note - Disclosure is provided for both permanent employees and workers.

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 systems? Yes

The Company places the highest priority on health and safety and is certified under ISO 45001:2018 (Occupational Health and Safety Management System), valid until 2028. We have fully implemented Integrated Management System (IMS) standards covering both Environmental Management and Safety Management Systems. To ensure guest safety, the Company provides thorough safety inductions and maintains clear, comprehensive signage throughout the park. Additionally, regular training sessions are conducted for employees to enhance safety preparedness.

For more details, visit: <https://www.imagicaaworld.com/ims/>

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

The Company has an established Safety Reporting System that facilitates the reporting of all unsafe acts, hazardous conditions, and near-miss incidents. These reports are escalated to the management for review and corrective action through the issuance of SCARs (Supplier Corrective Action Requests) and entries in the Near Miss Register, ensuring a proactive approach to workplace safety and continuous improvement.

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

Yes, The Company maintains a Safety Reporting system where all unsafe acts, unsafe conditions, and near misses are documented and reported to management through the Safety Corrective Action Report (SCAR) and Near Miss register.

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

Yes, Imagicaa’ Khopoli and Lonavala parks feature three emergency medical centers each and an in-house ambulance service, accessible to employees, workers, and guests. While Shirdi and Surat has two medical centers inside the park.

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	3.01	0.45
	Workers	0	0
Total recordable work-related injuries	Employees	4	103
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

\*Including in the contract workforce

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

The Company has implemented several key measures to ensure a safe and healthy work environment:

1. Trainings are provided to all staff on workplace hazards, fire emergency awareness, and the implementation of the Helmet Policy. Safety Week is celebrated annually to enhance awareness.
2. Health and Safety Policies are prominently displayed across the premises.
3. Regular identification and evaluation of workplace hazards are conducted.
4. Mandatory health and safety training, including specialized training for high-risk tasks, is provided to all employees and workers.
5. Work-related personal protective equipment (PPE) is provided to all relevant staff.
6. Clean, well-ventilated, and ergonomically designed workspaces are maintained.
7. Equipment and facilities are regularly maintained to prevent accidents.
8. Fire safety systems and emergency evacuation procedures are implemented and practiced.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	75%*
Working Conditions	75%*

\*The above percentages pertain specifically to the Khopoli, Lonavala, and Shirdi plants.

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.

The Company addresses Safety Corrective Action Reports (SCARs) raised by the safety team, with corrective actions either completed or currently in progress.

- i. Incident investigation and root cause analysis, followed by revised safety protocols
- ii. Additional safety training based on identified needs
- iii. Continuous improvement based on significant risks and concerns identified in assessments
- iv. Safety culture initiatives, audits, and regular monitoring for compliance and improvement

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

Essential Indicators

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

The Company categorizes its key stakeholders based on the nature of their relationship whether internal or external. These stakeholders include investors, customers, employees, suppliers, government and regulatory bodies, as well as the wider community.

Maintaining strong, transparent relationships with each stakeholder group is a top priority. The Company engages in regular communication to address concerns, understand expectations, and gather valuable suggestions and feedback for continuous improvement.

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	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors	No	Emails/Meetings/Websites	Quarterly	Provide information on the performance of the Company
Customers	No	Emails/ Advertisement/ Website	On-going	Information on service value and catering to customer concerns
Employees	No	Emails/ Meetings	On-going	Career opportunities, Learning & Development, Health & Safety
Suppliers	No	Emails/ Meetings	On-going	Long-term relationship
Government/ Regulatory Bodies	No	Emails	On-going	Compliances
Community	No	Community meetings	Quarterly	Improvement in the local community, education, healthcare

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

Benefits	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	745	0	0.00%	602	602	100.00%
Other than permanent	0	0	0.00%	0	0	0.00%
Total Employees	745	0	0.00%	602	602	100.00%
Workers						
Permanent	0	0	0.00%	0	0	0.00%
Other than permanent	1,222	0	0.00%	519	519	100.00%
Total Workers	1,222	0	0.00%	519	519	100.00%

2. Details of minimum wages paid to employees and workers

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Employees										
Permanent										
Male	654	115	17.58%	530	81.04%	530	271	51.13%	259	48.87%
Female	91	27	29.67%	72	79.12%	72	38	52.78%	34	47.22%
Total	745	142	19.06%	602	80.81%	602	309	51.33%	293	48.67%
Other than Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Workers										
Permanent										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B /A)	No. (C)	% (C /A)		No. (E)	% (E /D)	No. (F)	% (F /D)
Other than Permanent										
Male	857	542	63.24%	119	13.89%	341	332	97.36%	9	2.64%
Female	365	303	83.01%	25	6.85%	178	175	97.31%	3	1.69%
Total	1,222	845	69.15%	144	11.78%	519	507	97.69%	12	2.31%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	6	0	1	0
Key Managerial Personnel	3	86,31,357	1	25,72,400
Employees other than BOD and KMP	652	3,57,570	90	3,36,817
Workers	0	0	0	0

Note:

- i. The remuneration of the Board of Directors (BOD) includes the remuneration paid to Executive Directors but excludes commission and/or sitting fees paid to directors. Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.
- ii. Key Managerial Personnel (KMP) includes Executive Directors.

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	9.85%	9.63%

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

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

The Company has an internal mechanism to address human rights grievances. Concerns can be reported to the HR team via email, written, or verbal communication. All matters are promptly investigated and resolved in line with the Company’s commitment to upholding human rights.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

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

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

The Internal Sexual Harassment Committee has measures in place to prevent any negative repercussions for the complainant in cases of discrimination and harassment.

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

10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100.00%
Forced/involuntary labour	100.00%
Sexual harassment	100.00%
Discrimination at workplace	100.00%
Wages	100.00%
Others – please specify	100.00%

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

Not Applicable

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

Essential Indicators

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	60,351.22	37,793.38
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	60,351.22	37,793.38
From non-renewable sources		
Total electricity consumption (D)	17,983.17	24,487.87
Total fuel consumption (E)	12,468.71	8,122.50
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	30,451.88	32,610.37
Total energy consumed (A+B+C+D+E+F)	90,803.10	70,403.75
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000221441	0.0000270768062
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0004574965	0.0000074748442
Energy intensity in terms of physical output [Total energy consumed (in GJ) / <mention the physical output details>]	0.0336037827	0.0473128218982
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? - No

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? (Yes/No). 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.

No



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

Parameter	FY 2024-25	FY 2023-24
<b>Water withdrawal by source (in kilolitres)</b>		
(i) Surface water	314,934	2,25,510
(ii) Groundwater	172,690.4	10,000
(iii) Third party water	184,623.3	2,43,858.15
(iv) Seawater / desalinated water	0	0
(v) Others – Recycled Water	120,302	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	<b>792,549.7</b>	<b>4,79,368.15</b>
<b>Total volume of water consumption (in kilolitres)</b>	<b>792,549.7</b>	<b>4,79,368.15</b>
<b>Water intensity per rupee of turnover</b> [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0001932784	0.0001843617493
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0039931315	0.0000508950477
<b>Water intensity in terms of physical output</b> [Total water consumption (in KL) / <mention the physical output details>]	0.2933013072	0.3221456229907
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024–25 and 2023–24.

**Note:** Indicate if any independent assessment/evaluation/assurance has been carried out by an external agency? No

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
<b>(i) To Surface water</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(ii) To Groundwater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iii) To Seawater</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>(iv) Sent to third-parties</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0

Parameter	FY 2024-25	FY 2023-24
<b>(v) Others</b>		
No treatment	0	0
With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>0</b>	<b>0</b>

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? - Yes

If yes, provide details of its coverage and implementation.

The Company has implemented a Zero Liquid Discharge (ZLD) mechanism, which covers our parks located in Khopoli, Lonavala, and Shirdi. All wastewater is treated and recycled within the premises, ensuring no liquid waste is discharged outside the facility.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	mg/nm3	32.23	17.50
SOx	mg/nm3	29.83	22.50
Particulate matter (PM)	mg/nm3	44.44	16.00
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	912.69	902.09
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	3,631.60	4,870.36
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) / Revenue from operations (in rupees)]		0.0000011082	0.0000022200491
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 (in MTCO <sub>2</sub> e) / Revenue from operations in rupees adjusted for PPP]		0.0000228957	0.0000006128685

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 and Scope 2 emission intensity in terms of physical output		0.0016817194	0.0038792162618
[Total Scope 1 and Scope 2 GHG emissions (in MTCO <sub>2</sub> e) /<mention the physical output details>			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

- Note:
- i)

Source of emission factors used - EPA’s GHG Emission Factors Hub, CEA’s CDM - CO2 Baseline Database User Guide Version 19 has been used for the purpose of GHG Emissions calculations.
- ii)

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor of 20.66, as published by the International Monetary Fund (IMF) for India for the financial years 2024–25 and 2023–24.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) - No

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	10.28	18.89
E-waste (B)	5.80	2.85
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	1.62	2.14
Radioactive waste (F)	0.50	
Other Hazardous waste (G)	33.99	1.63
Used Oil (5.1 Category)	4.54	
Empty Barrels (33.1 Category)	5.59	
Painting Waste	0.10	
Grease With Cotton	0.40	
Other	0.10	
Rubber Waste	1.30	
Scrap MS Waste	14.40	
Scrap Costume Waste	4.03	
Wooden Scrap Waste	3.50	
Other Aluminum & Brass Waste	0.03	
Other Non-hazardous waste generated (H)	566.25	632.42
Dry Waste- Paper Glass, Corrugated Box, Wrapper, Paper, Mixed Waste etc.	282.45	395.39

Parameter	FY 2024-25	FY 2023-24
Wet Waste- Food Waste	271.10	237.03
Metal Scrap Waste	6.10	
Cardboard	4.50	
MS Scrap	0.60	
Scrap Empty Can	1.50	
Other		
Total (A+B + C + D + E + F + G + H)	618.44	657.93
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000001508	0.0000002530354
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0000031159	0.0000000698532
Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP		
Waste intensity in terms of physical output		
Total waste generated (in MT) / <mention the physical output details>	0.0002288680	0.0004421429954
Waste intensity (optional) – the relevant metric may be selected by the entity		

For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	0.00	44.00
(ii) Re-used	0.09	0.00
(iii) Other recovery options	3.27	0.00
Total	3.36	44.00

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	0.00	0.00
(ii) Landfilling	0.00	0.00
(iii) Other disposal options	615.07	613.93
Total	615.07	613.93

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? No

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

We have implemented thorough waste management, protocols at all our locations. Our approach includes several key stages: waste collection, careful segregation, efficient recycling, and proper disposal. We specifically repurpose wet waste for gardening, promoting a sustainable cycle. All waste management processes are closely monitored by certified vendors.

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:

Sr. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
Not Applicable				

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

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N/NA).

Not Applicable			
If not, provide details of all such non-compliances, in the following format:			
Specify the law/regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable			

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations : 2
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National/ International)
1	Indian Association of Amusement Parks and Industries (IAAPI)	National
2	Retailers Association of India	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
Not Applicable		

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

Essential Indicators

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

Name and brief details of 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
There were no Social Impact Assessments (SIA) of projects undertaken by the entity in the current financial year.					

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
No Rehabilitation and Resettlement (R&R) projects have been undertaken by the organisation.						

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

Imagicaa maintains strong connections with local communities. Any grievances are communicated to our head of operations and then addressed by the relevant departments on a case-by-case basis. Additionally, Imagicaa engages in various social initiatives, such as distributing drinking water to local villages when needed and supporting the development of community services and local schools.

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	60.00%	35.00%
Directly from within India	98.00%	95.00%

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

Particular	FY 2024-25	FY 2023-24
Rural	0.00%	0.00%
Semi-urban	89.22%	82.08%
Urban	3.18%	0.00%
Metropolitan	7.60%	17.92%

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.

We handle guest feedback, suggestions, and complaints regarding their experiences at the park, both during their visit and afterwards, as applicable. Guests can send email to the listed email ID, and the next steps will be provided.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	0.00%*
Safe and responsible usage	0.00%*
Recycling and/or safe disposal	0.00%*

\*Not Applicable, as Imagicaa’s services do not involve products requiring such disclosures.

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

Particular	FY 2024-25			FY 2023-24		
	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	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	73	15	The concerns have been addressed from our side pending responses from the customers	42	5	The concerns have been addressed from our side pending responses from the customers
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	10	0	NA	8	0	NA
Other	39	9	The concerns have been addressed from our side pending responses from the customers	21	1	The concerns have been addressed from our side pending responses from the customers

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

Particular	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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

If available, provide a web link of the policy

<https://www.imagicaaworld.com/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.

No instances reported in relation to advertising, service delivery, cybersecurity, data privacy, product recalls, or regulatory actions on product/service safety.

7. Provide the following information relating to data breaches

- a. Number of instances of data breaches alongwith impact: 0
- b. Percentage of data breaches involving personally identifiable information of customers: 0.00%
- c. Impact, if any, of the data breaches: NA