

September 04, 2026

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

Sub: Business Responsibility and Sustainability Report for the Financial Year 2025-26

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 2025-26, which also forms part of Annual Report for the financial year 2025-26.

You are requested to take the same on records.

Thanking you,

Yours faithfully,

For Imagicaaworld Entertainment Limited

Shweta Singh
Company Secretary & Compliance Officer
Membership Number: A44973

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, 3rd 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 2025-26

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

Sr. No.	Particulars	FY 2025-2026
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	February 10, 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	compliance@imagicaaworld.com
7	Telephone	+91-22-6984 0000
8	Website	http://www.imagicaaworld.com
9	Financial year for which reporting is being done	April 01, 2025 - March 31, 2026
10	Name of the Stock Exchange(s) where shares are listed	• BSE Limited (BSE) • National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 5,658,614,470/-
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. Mayuresh Kore Chief Financial Officer & Head Legal +91-22-6984 0000 mayuresh.kore@imagicaaworld.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)	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	84%
2	Hotel	5 Star Luxury hotel providing lodging, F&B and other services	16%

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	932100 932900	84%
2	Hotel	551001	16%

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

* 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)	738	638	86.45%	100	13.55%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total employees (D + E)	738	638	86.45%	100	13.55%
WORKERS						
4	Permanent (F)	0	0	0.00%	0	0.00%
5	Other than Permanent (G)	1,433	1,000	69.78%	433	30.22%
6	Total workers (F + G)	1,433	1,000	69.78%	433	30.22%

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)	2	2	100.00%	0	0.00%
2	Other than Permanent (E)	0	0	0.00%	0	0.00%
3	Total differently abled employees (D + E)	2	2	100.00%	0	0.00%
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	Total differently abled workers (F + G)	0	0	0.00%	0	0.00%

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%

*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 2025-26			FY 2024-25			FY 2023-24		
	(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	18.11%	20.94%	18.48%	22.01%	42.31%	24.46%	35.93%	56.00%	38.22%
Permanent Workers*	NA	NA	NA	NA	NA	NA	NA	NA	NA

* The Company does not engage any permanent workers.

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%	No
3	Malpani Parks Indore Private Limited	Subsidiary	100%	No
4	Imagicaa Next Private Limited	Subsidiary	100%	No

VI. CSR DETAILS

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

a. Turnover (in ₹)	3,59,00,70,622/-
b. Net worth (in ₹)	13,29,19,92,391/-

* Please note that Section 135 of the Companies' Act, 2013 relating to CSR is applicable to the Company. However, due to accumulated losses, the net profit calculated in accordance with Section 198 is negative as of March 31, 2025 and 2026. Accordingly, the Company is not required to undertake CSR expenditure for these periods.

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 2025-26			FY 2024-25		
		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	19	NA	146	24	NA
Value Chain Partners	Yes	0	0	NA	0	0	NA
Other (please specify)	-	-	-	-	-	-	-

* 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	https://www.imagicaaworld.com/about-imagicaa/
Investors (other than shareholders)	https://www.imagicaaworld.com/corporate-governance/#InvestorInfo
Shareholders	https://www.imagicaaworld.com/corporate-governance/#InvestorInfo
Employees and workers	https://www.imagicaaworld.com/about-imagicaa/
Customers	https://www.imagicaaworld.com/terms-and-conditions/
Value Chain Partners	https://www.imagicaaworld.com/terms-and-conditions/
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 of 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 Revisits as well as strong word of mouth opinion which is a powerful tool in drawing more guests as well as reducing marketing costs.	Imagicaa places a strong focus on customer satisfaction, starting from the ticket booking stage and continuing throughout the entire guest journey. To maintain a high standard of guest experience, the Company implements the following practices: • Trained call center staff are available to assist guests and promote visits to the park. • A dedicated team of Guest Relations Executives (GREs) is positioned at the park entrance to provide personalized assistance. • A security team is deployed to conduct thorough guest and baggage screening for safety. • An Easy Ticket (Virtual Ticket) system is utilized to ensure a smooth entry and minimize crowding. • A welcome performance is presented at the entrance to offer guests a grand entry experience. • Help desk counters are strategically placed at key locations to address guest queries. • Lucky draws offering gifts or prizes are conducted to heighten guest excitement and engagement. • Guest feedback is actively collected through surveys, forms, social media platforms, and reviews to gain a comprehensive understanding of the visitor experience. • The guest journey is designed to foster feelings of happiness, satisfaction, and value, encouraging repeat visits. • An emergency preparedness plan is in place to effectively manage unforeseen situations. • Safety evacuation layout boards and signage, along with designated emergency assembly points, are clearly displayed. • Hazard Identification and Risk Assessment (HIRA) is undertaken for all risk-related activities, with appropriate safety controls implemented. • A central safety committee, established in 2014, addresses and mitigates identified hazards to ensure a safe environment. • Annual audits and certification of Health, Safety, and Environment (HSE) practices are carried out by BIS in accordance with ISO 45001:2018 standards. • Further details on safety practices can be found at https://www.imagicaaworld.com/safety-and-health/	Negative

2.	Product Quality and Safety	Risk	Significant efforts are required to keep the rides and theme park safe, including maintenance, safety checks, repair work, and other on-site tasks. Proper precautions shall be taken to ensure that an activity is not treated as safe if risk of several mishaps, fall accidents, fatality and injuries. Additionally, employees can be at risk due to lack of training or 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 demonstrates a strong commitment to safety through a well-defined and structured safety framework, supported by the achievement of key milestones. The following practices reflect this approach: • Daily safety checks are carried out across all rides and attractions to ensure smooth and secure operations. • All rides are fitted with dual safety harness systems to provide enhanced protection for guests. • The park holds a valid Occupational Health and Safety Management System (OHSMS) certification under ISO 45001:2018. • Trained attendants and fire marshals, equipped with two-way communication devices, are deployed across the premises. • A Permit to Work (PTW) system is effectively implemented and followed in accordance with established protocols. • Only high-quality materials and equipment are used for rides and attractions, with a strict no-compromise approach towards safety. • Stringent adherence is maintained to inward vendor and event policies, both of which incorporate necessary disclaimers. • Annual and quarterly health check-ups are conducted for all employees to support their well-being and optimal performance. • High standards of cleanliness and hygiene are maintained through efficient housekeeping practices. • Continuous horticulture initiatives ensure sufficient greenery, help regulate temperature, and enhance the park's visual appeal. • Integrated Management Systems (IMS), covering Environmental and Safety Management Systems, are implemented across all theme park and water park operations. • Regular safety training sessions are conducted to reinforce a strong safety culture among employees. • Personal Protective Equipment (PPE) is provided to all personnel exposed to residual occupational risks. • The park complies with Form B requirements for backup systems and safety monitoring. • Lightning arresters are installed to reduce risks associated with lightning strikes. • Fire extinguishers are strategically positioned at every ride and attraction for immediate access. • Comprehensive CCTV surveillance is maintained throughout the park to enable continuous monitoring and incident prevention.	Negative
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				• A public address system is available to broadcast emergency announcements and safety instructions when required. • A fully equipped first aid centre, staffed with qualified medical professionals, is available on-site to manage medical emergencies. • Waste handling personnel are required to consistently use appropriate Personal Protective Equipment (PPE) and undergo thorough training in waste management practices. • An in-house water treatment plant is operated to treat water sourced from dams and external suppliers, ensuring compliance with required quality standards. • A sewage treatment plant is maintained to recycle wastewater, which is reused for horticulture and toilet flushing, supporting water conservation efforts. • Ultraviolet (UV) filtration systems are installed in both the theme park and water park to provide safe and potable drinking water to guests. • Consistent chlorination levels are maintained across all swimming pools to ensure effective disinfection and guest safety. • A rainwater harvesting reservoir is utilized, where collected rainwater is treated and distributed across the water park, theme park, and associated hotel facilities. • E-waste and hazardous waste are properly segregated, collected, and securely stored before being handed over to authorized recycling agencies.	
3.	Energy Management	Risk	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.	Imagicaa continues to strengthen its commitment to sustainability through a range of in-house green initiatives focused on improving operational efficiency and reducing environmental impact: • The Company has implemented energy-efficient measures across its rides and attractions to reduce overall energy consumption. • An open access power agreement has been secured for the procurement of 8 MW of renewable energy from solar and wind sources, which currently meets over 60% of the park's total energy requirements. • As part of its broader energy management approach, the Company has installed electric vehicle (EV) charging stations and motion-sensor lighting systems to enhance energy efficiency and encourage sustainable mobility.	Negative

4	Water and Waste Management	Risk	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 waste. Non-compliance with waste management regulations may lead to the imposing of heavy fines.	In response to the increasing impacts of climate change, Imagicaa has implemented proactive environmental measures to reduce its ecological footprint. These initiatives emphasize efficient solid waste management, water conservation, and the promotion of recycling wherever possible: - Waste is segregated at the source using colour-coded biodegradable bags and bins, classified into dry, wet, and horticultural waste streams. - Clearly labelled and strategically positioned waste bins are placed across the park to encourage responsible disposal by both guests and staff. - Collected waste is systematically transferred to a designated waste segregation yard for further processing. - Wet waste is processed through an Organic Waste Converter (OWC) to produce nutrient-rich compost for horticultural use. - Unsustainable disposal practices such as open dumping, feeding waste to animals, and landfilling are strictly avoided, in line with sustainable waste management principles.	Negative
5	Innovation	Opportunity	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 ever-changing market. By embracing new designs paired with technologies, theme parks can tap advantage of new market opportunities and boost customer experience.	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. 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.	Positive
6	Employee Well-being, Training and Retention	Risk	Higher employee retention rates compared to 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.	Imagicaa places significant emphasis on employee well-being and is committed to implementing policies that support and empower its workforce: - Comprehensive group mediclaim insurance is extended to all employees, ensuring access to quality healthcare services. - Regular training and skill development initiatives are conducted to strengthen employee capabilities and support professional growth. - Long-term service and employee loyalty are formally acknowledged and rewarded as a gesture of appreciation. - Flexible working arrangements, including adjustable hours and remote work options, are provided based on the nature of roles and responsibilities. - A structured internal mobility program is in place to enable employees to explore new roles or transition across functions within the organization.	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)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b	Has the policy been approved by the Board? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c	Web Link of the Policies, if available	https://www.imagicaaworld.com/corporate-governance/#policies								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
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.	The Company is focused on reducing its carbon footprint by transitioning to greater use of renewable energy sources and minimizing the use of plastic across its operations.								
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 committed to reducing its carbon footprint by transitioning towards energy-efficient operations and increasing the use of renewable energy sources. Currently, nearly 60% of its energy requirements are met through renewable sources such as solar and wind, supported by Power Purchase Agreements. As part of its ESG initiatives, the Company has set up an 8 MW captive solar unit, improving its renewable energy consumption, and is also in the process of procuring an additional solar plant during the current year, which will supply electricity to the Lonavala facility.								
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? (Yes / No/ NA) If yes please provide details.	Yes Environment, Social and Governance (ESG) Committee
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10. Details of Review of NGRBCs by the Company

Subject for Review		Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee									Frequency (Annually / 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
a.	Performance against above policies and follow up action																		
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances																		

	P1	P2	P3	P4	P5	P6	P7	P8	P9
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/ No).	No	Yes	Yes	No	No	Yes	No	No	No
If yes, provide name of the agency.	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)						NA			
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)						NA			
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)						NA			
Any other reason (please specify)						NA			

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	3	Regulatory Updates related to Labour law, SEBI Listing Regulations, NFRA	100.00%
Key Managerial Personnel	4	Regulatory Updates related to Labour law, SEBI Listing Regulations, NFRA, Corporate Governance	100.00%
Employees other than BOD and KMPs	146	Basic Fire Safety Training ,Corporate Group & Social Group Guest Handling, Bomb Threat Training, Code of Conduct, Counter Terrorism Training, Crisis Management, Emergency Evacuation, FASSAI Audit Training , Financial Literacy & Awareness Program, First Aid Life Saving CPR Training, Food Safety & Hygiene Protocols, Fostac Training, HACCP Training, Income Tax Slab Training, Investment Declaration, PCI DSS Training, POSH & WATCH Training, Stop Child Sex Tourism, Vigil & WATCH & EVAP, Grooming standards	100.00%
Workers*	0	-	0.00%

* The Company does not engage any permanent workers.

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

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

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		NA*		
Punishment				

* No such cases were reported during the reporting year.

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
	NA*

* No such cases were reported during the reporting year.

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No) Yes

If Yes, provide details in brief

The Company maintains a strict zero-tolerance approach towards bribery and corruption, as defined in its Code of Conduct. It is committed to conducting all business operations with professionalism, fairness, and integrity, irrespective of geographical location. To uphold this commitment, robust systems and controls have been implemented to prevent, detect, and address any instances of bribery or corrupt practices. The Company 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 2025-26	FY 2024-25
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 2025-26		FY 2024-25	
	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*

* No such cases were reported during the reporting year.

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

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	38	95

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	0.00%	0.00%
	b. Number of trading houses where purchases are made from	0	0
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	0.00%	0.00%
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0.00%	0.00%
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0.00%	0.00%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	10.52%	2.44%
	b. Sales (Sales to related parties / Total Sales)	0.23%	0.95%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	99.95%	100.00%
	d. Investments	81.04%	33.83%

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 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	0.00%	0.00%	NA
2	Capex	18%	1%	Renewable Energy Transition through Solar Power Plant Installation

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

* Given the nature of the Imagicaa's operations, this disclosure is not applicable.

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

No

b If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?

NA

c 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	638	638	100.00%	638	100.00%	NA	NA	638	100.00%	0	0.00%
Female	100	100	100.00%	100	100.00%	100	100.00%	NA	NA	0	0.00%
Total	738	738	100.00%	738	100.00%	100	100.00%	638	100.00%	0	0.00%
Other than Permanent Employees*											
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

* The Company does not engage any other than permanent employees.

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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
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%

* The Company does not engage any permanent workers.

** All workers are engaged through third-party manpower contractors and are covered under Employees' State Insurance Corporation (ESIC) benefits, as applicable, through the respective contractors.

1. 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 well-being measures as a % of total revenue of the company	0.45%	0.06%

2. Details of retirement benefits, for Current Financial Year 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.)
PF	99.19%	100.00%	Y	99.00%	100.00%	Y
Gratuity	100.00%	100.00%	Y	98.12%	100.00%	Y
ESI	20.05%	100.00%	Y	30.60%	100.00%	Y
Others -please specify	-	-	-	-	-	-

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? Yes

If not, whether any steps are being taken by the entity in this regard. NA

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? Yes

If so, provide a web-link to the policy.

<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*	
	Return to work rate	Retention Rate	Return to work rate	Retention Rate
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

*The Company does not engage any permanent workers.

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*	
Other than Permanent Workers	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.
Permanent Employees	Yes	
Other than Permanent Employees	NA*	

* The Company does not engage any permanent workers or other than permanent employees.

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

Category	FY 2025-26			FY 2024-25		
	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	738	0	0.00%	745	0	0.00%
Male	638	0	0.00%	654	0	0.00%
Female	100	0	0.00%	91	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 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	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (F / D)
Employees										
Male	638	638	100%	638	100%	654	654	100%	654	100%
Female	100	100	100%	100	100%	91	91	100%	91	100%
Total	738	738	100%	738	100%	745	745	100%	745	100%
Workers										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Total	0	0	0%	0	0%	0	0	0%	0	0%

* Disclosure is provided for permanent employees and workers.

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

Category*	FY 2025-26			FY 2025-26		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	638	578	90.60%	654	572	87.46%
Female	100	80	80.00%	91	73	80.22%
Total	738	658	89.16%	745	645	86.58%
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%

*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)** Yes
- If Yes, the Coverage such systems?**
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 established a Safety Reporting System to capture unsafe acts, hazardous conditions, and near-miss incidents. These are escalated to management for review and corrective action through 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*
- d. **Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (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.

** Imagicaa's Khopoli and Lonavala parks feature three emergency medical centers each and 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 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	3.01
	Workers	0	0
Total recordable work-related injuries	Employees	0	4
	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 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	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	100%
Working Conditions	100%

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 implements corrective actions for all safety-related incidents through the SCAR system after proper investigation and root cause analysis. Regular safety audits, inspections, and HIRA are conducted to identify risks, and necessary control measures such as PPE, training, and process improvements are implemented and monitored.

Leadership Indicators

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

Particulars	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	0	0	0	0
Workers	0	0	0	0

- 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/ NA) No
- Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	100%
Working Conditions	100%

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

Essential Indicators

- 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	Ongoing	Information on service value and catering to customer concerns
Employees	No	Emails/ Meetings	Ongoing	Career opportunities, Learning & Development, Health & Safety
Suppliers	No	Emails/ Meetings	Ongoing	Long-term relationship
Government/ Regulatory Bodies	No	Email	Ongoing	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 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	738	738	100%	745	0	0%
Other than permanent*	0	0	0%	0	0	0%
Total Employees	738	738	100%	745	0	0%
Workers						
Permanent*	0	0	0%	0	0	0%
Other than permanent	1,433	0	0%	1,222	0	0%
Total Workers	1,433	0	0%	1,222	0	0%

* The Company does not engage any permanent workers or other than permanent employees.

2. Details of minimum wages paid to employees and workers

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	638	46	7.21%	592	92.79%	654	115	17.58%	530	81.04%
Female	100	9	9.00%	91	91.00%	91	27	29.67%	72	79.12%
Total	738	55	7.45%	683	92.55%	745	142	19.06%	602	80.81%
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
Other than Permanent**										
Male	1,000	881	88.10%	50	5.00%	857	542	63.24%	119	13.89%
Female	433	374	86.37%	12	2.77%	365	303	83.01%	25	6.85%
Total	1,433	1,255	87.58%	62	4.33%	1,222	845	69.15%	144	11.78%

* The Company does not engage any permanent workers or other than permanent employees.

** Total of 8.09% workers are currently compensated below the applicable minimum wage levels.

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
Board of Directors (BOD)*	6	0	1	0
Key Managerial Personnel**	2	1,87,78,728	1	20,80,200
Employees other than BOD and KMP***	636	4,06,568	99	3,47,715
Workers	0	0	0	0

*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.

**Key Managerial Personnel (KMP) includes Managing Director (MD), who does not receive any salary or income from the Company.

***The employee count includes only 3 individuals from the Board of Directors (BOD) and Key Managerial Personnel (KMP), as only these members are on the company's payroll. All other BOD and KMP are excluded from the employee count, as the promoter directors, including the Managing Director, do not draw any salary or income from the Company.

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

Particulars	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	9.94%	9.85%

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

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%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others - please specify	-

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

NA*

* No such incidents occurred during the reporting year.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment.**Essential Indicators****1. Essential Indicators**

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	53,648.10	60,351.22
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	53,648.10	60,351.22
From non-renewable sources		
Total electricity consumption (D)	28,485.70	17,983.17
Total fuel consumption (E)	13,362.19	12,468.71
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	41,847.90	30,451.88
Total energy consumed (A+B+C+D+E+F)	95,496.00	90,803.10
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000266000	0.0000221441
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]	0.0005410448	0.0004574965
Energy intensity in terms of physical output [Total energy consumed (in GJ) /Footfall]	0.0397918721	0.0336037827
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?	No	
If yes, name of the external agency.	NA	

*The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year 2026, which is 20.34

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) 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. NA

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

Parameter	FY 2025-26	FY 2024-25**
Water withdrawal by source (in kilolitres)		
(i) Surface water	2,18,000.30	3,14,934.00
(ii) Groundwater	36,208.00	1,72,690.40
(iii) Third party water	2,19,117.13	1,84,623.30
(iv) Seawater / desalinated water	0.00	0.00
(v) Others - Recycled water	1,51,338.61*	1,20,302.00
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	4,73,325.43	6,72,247.70
Total volume of water consumption (in kilolitres)	4,73,325.43	6,72,247.70
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0001318430	0.0001639404
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0026816857	0.0033870096
Water intensity in terms of physical output [Total water consumption (in KL) / Footfall]	0.1972282153	0.2487807757
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)	No	
If yes, name of the external agency.	NA	

*Recycled water constituted 24.23% of total water consumption.

**The previous year's (PY) data has been revised to align with the updated calculation methodology.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No	
If yes, name of the external agency.	NA	

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 2025-26	FY 2024-25
NOx	mg/Nm3	26.76	32.23
SOx	mg/Nm3	23.13	29.83
Particulate matter (PM)	mg/Nm3	38.42	44.44
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify		-	-
Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	No		
If yes, name of the external agency.	NA		

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 (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,424.91	912.69
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	5,618.01**	3,631.60
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations (in rupees)]		0.0000019618	0.0000011082
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 ₂ e) / Revenue from operations in rupees adjusted for PPP]		0.0000399026	0.0000228957
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Footfall]		0.0029346882	0.0016817194
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		-	-
Indicate if any independent assessment/ evaluation/ assurance has been carried out by an external agency? (Y/N)		No	
If yes, name of the external agency.		NA	

*Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO₂ Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

**The Company successfully mitigated 10,580.60 TCO₂e through renewable energy usage.

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No) No
If Yes, then provide details. NA

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

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	46.82	10.28
E-waste (B)	21.89	5.80
Bio-medical waste (C)	16.75	0
Construction and demolition waste (D)	0	0
Battery waste (E)	1.98	1.62
Radioactive waste (F)	0	0.50
Other Hazardous waste (G)	109.75	33.99
Other Non-hazardous waste generated (H).	709.86	566.25
Total (A+B + C + D + E + F + G + H)	907.05	618.44

Parameter	FY 2025-26	FY 2024-25
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000002527	0.0000001508
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0000051390	0.0000031159
Waste intensity in terms of physical output Total waste generated (in MT) / Footfall	0.0003779553	0.0002288680
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 2025-26	FY 2024-25
(i) Recycled	21.89	0
(ii) Re-used	0.32	0.09
(iii) Other recovery options	1.98	3.27
Total	24.19	3.36

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

Category of waste	FY 2025-26	FY 2024-25
(i) Incineration	16.75	0
(ii) Landfilling	0	0
(iii) Other disposal options	866.11	615.07
Total	882.86	615.07

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)

No

If yes, name of the external agency.

NA

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.

Comprehensive waste management protocols have been implemented across all locations. The approach covers key stages including waste collection, segregation, recycling, and safe disposal. Wet waste is repurposed for gardening to support a sustainable cycle, and all 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.
NA*				

* The Company does not operate in such locations.

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
NA*					

* No such assessments were undertaken during the reporting year.

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). NA*

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
NA*			

* This is not applicable, as the Company's operations do not fall under the scope of the specified environmental laws and regulations.

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
NA*		

* No such incidents occurred during the reporting year.

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
NA*					

* No such assessments were conducted during the reporting 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)
NA*						

* There are no projects for which Rehabilitation and Resettlement (R&R) is being undertaken by the company; hence, this disclosure is not applicable.

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-to-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 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	48.12%	60.00%
Directly from within India	98.52%	98.00%

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 2025-26*	FY 2024-25
Rural	71.84%	0.00%
Semi-urban	4.93%	89.22%
Urban	0.00%	3.18%
Metropolitan	23.22%	7.60%

*The Company has revised its calculation methodology to better align with best practices.

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.

Guest feedback, suggestions, and complaints related to park experiences are addressed both during and after visits, as applicable. Guests may reach out via the designated email ID, following which the necessary next steps are communicated.

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	
Safe and responsible usage	NA*
Recycling and/or safe disposal	

* Given the nature of Imagicaa's services, which do not involve products, this disclosure is not applicable.

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

Particular	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	0	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	139	19	The concerns have been addressed from our side pending responses from the customers	73	15	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	0	0	NA	10	0	NA
Other	0	0	NA	39	9	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

The Company has undertaken corrective actions to enhance cyber security and customer data privacy through Vulnerability Assessment and Penetration Testing (VAPT). This enables identification and timely mitigation of system vulnerabilities, strengthening overall data protection and security controls.

7. Provide the following information relating to data breaches

- | | |
|---|--------------|
| a. Number of instances of data breaches along-with impact | 0 |
| b. Percentage of data breaches involving personally identifiable information of customers | 0% |
| c. Impact, if any, of the data breaches | No instances |