



EPACK DURABLE LIMITED

(Formerly Known as EPACK Durable Private Limited)

Regd. Off.: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar U.P. 201306

Corporate Off.: TR-901, Atf 142 Noida, 9th Floor, Plot Number 21 and 21A, Sector 142, Noida-201304, U.P.

CIN: L74999UP2019PLC116048,

Ph. No.: 0120-4522467, Email ID: info_ed@epack.in, Website: www.epackdurable.com

August 22, 2025

Listing Department
BSE Limited ("BSE")
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip Code: 544095
ISIN: INE0G5901015

Listing Department
National Stock Exchange of India Limited ("NSE")
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051
Symbol: EPACK
ISIN: INE0G5901015

Subject: Business Responsibility and Sustainability Reporting -EPACK Durable Limited for the Financial Year 2024-25

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for Financial Year 2024- 25, forming part of the Annual Report of the Company for Financial Year 2024-25, submitted to the Stock Exchanges on August 22, 2025.

The aforesaid information is also available on the website of the Company at www.epackdurable.com

We request you to kindly take aforesaid on your record and oblige.

Thanking You,

For **EPACK Durable Limited**

Jyoti Verma
Company Secretary and Compliance Officer
FCS: 7210

Encl.: As above

ANNEXURE IV

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Section A: GENERAL DISCLOSURES

I Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L74999UP2019PLC116048
2	Name of the Listed Entity	EPACK Durable Limited
3	Year of incorporation	20-Apr-19
4	Registered office address	61-B, Udyog Vihar, Surajpur, Kasna Road Greater Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201306
5	Corporate address	TR 901 AltF 142 Noida 9 th Floor, Plot Number 21 and 21A Sector 142, Maharishi Nagar, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201304
6	E-mail	cs@epack.in
7	Telephone	120-4969771
8	Website	https://epackdurable.com/
9	Financial year for which reporting is being done	2024-25
10	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE")
11	Paid-up Capital	95,96,77,290
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	CS Jyoti Verma Email: Jyoti.verma_ed@epack.in Contact: 9319313686
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	Not Applicable
15	Type of assurance obtained	Not Applicable

II Products / Services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	RAC and components	RAC refers to room air conditioners. The Company produces both indoor units (IDUs) and outdoor units (ODUs), as well as window air conditioners. EPACK Durable's range of components includes various products, such as heat exchangers, PCB, Ikit, Plastic Moulding and axial fans	82%
2.	Small Domestic Appliances and others	Small domestic appliances encompass induction cooktops, mixer grinders, cooler, Air fryer and water dispensers.	18%

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Air Conditioner & Components	28192	82%
2	Induction Cooktop	27504	7%
3	Mixer Grinder	27501	2%
4	Water Dispenser	28191	1%

III Operations**18 No. of locations where plants and/or operations/ offices of the entity are situated:**

Location	No. of plants	No. of offices	Total
National	5*	2	7
International	-	-	-

*refers to five units located across three sites - one unit each in Rajasthan and Andhra Pradesh and three units in Dehradun

19 Markets served by the entity**a No. of Locations**

Location	Number
National (No. of States)	All States
International (No. of States)	3 (Nepal, Sri Lanka, UAE)

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

2.95%

c A brief on types of customers

EPACK Durable is a leading Original Design Manufacturer (ODM) in India, specializing in consumer electronics and home appliances. The company collaborates with prominent Indian and global brands to deliver customized, high-quality products that meet diverse market demands. With a strong focus on innovation, design excellence, and operational efficiency, EPACK Durable has established itself as a reliable manufacturing partner across two key product segments:

- **Room Air Conditioners (RACs):** EPACK Durable supplies to renowned brands such as Blue Star, Carrier, Havells, Haier Appliances, Godrej, and Panasonic. Its advanced manufacturing capabilities and commitment to performance have made it a preferred partner for these industry leaders.
- **Small Domestic Appliances:** In this segment, EPACK Durable caters to trusted household names like Bajaj, BSH, USHA and Philips delivering tailored solutions that combine functionality, durability, and aesthetic appeal.

By aligning its operations with customer-specific requirements and maintaining high standards of quality, EPACK Durable continues to strengthen its position as a key player in India's ODM landscape.

IV Employees

20 Details as at the end of Financial Year:

a Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (A)	471	426	90.4%	45	9.6%
2.	Other than Permanent (B)	0	0	0%	0	0%
3.	Total employees (A + B)	471	426	90.4%	45	9.4%
Workers						
4.	Permanent (C)	490	465	94.9%	25	5.1%
5.	Other than Permanent (D)	3,818	3,000	78.6%	818	21.4%
6.	Total workers (C + D)	4,308	3,465	80.4%	843	19.6%

b Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Differently-abled Employees						
1.	Permanent (E)	NA	NA	NA	NA	NA
2.	Other than Permanent (F)	NA	NA	NA	NA	NA
3.	Total employees (E + F)	NA	NA	NA	NA	NA
Differently-abled Workers						
4.	Permanent (G)	NA	NA	NA	NA	NA
5.	Other than Permanent (H)	NA	NA	NA	NA	NA
6.	Total employees (G + H)	NA	NA	NA	NA	NA

21 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	11	1	10%
*Key Management Personnel	2	1	50%

*Key Management Personnel includes only CFO and CS as WTD and MD has been considered in Board of Directors

22 Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

Category	FY (2024-25) (Turnover rate in current FY)			FY (2023-24) (Turnover rate in previous FY)			FY (2022-23) (Turnover rate in year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees	23%	42%	25%	21%	53%	23%	22%	32%
Permanent Workers	28%	36%	28%	33%	41%	34%	31%	41%	32%

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

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

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	EPACK Manufacturing Technologies Private Limited	Wholly Owned Subsidiary	100%	No
2	Epavo Electricals Private Limited*	Joint Venture	50%	No

*During the Financial Year 2024-2025, the Company has increased its shareholding in Epavo Electricals Private Limited from 26% to 50%, thereby establishing a 50:50 joint venture with Ram Ratna Wires Limited.

VI CSR Details

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- Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No): Yes
- Turnover (in ₹): 2,17,087.07 Lakhs
- Net worth (in ₹): 95,663.96 Lakhs

VII Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 2024-25 (Current Financial Year)			FY 2023-24 (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, the Company has a Vigil Mechanism Policy in place, which serves as its formal grievance redressal mechanism. This policy enables directors, employees, and stakeholders to report genuine concerns, unethical behaviour, or actual or suspected fraud while ensuring confidentiality and protection against retaliation. For more details, refer to: https://epackdurable.com/wp-content/uploads/2024/03/Vigil-Mechanism-Policy.pdf	0	0	NA	0	0	NA
Investors (other than shareholders)		0	0	NA	0	0	NA
Shareholders		1	0	All the complaints were resolved	5	0	All the complaints were resolved
Employees & Workers		0	0	NA	0	0	NA
Customers		0	0	NA	0	0	NA
Value Chain Partners		0	0	NA	0	0	NA
Others (Please Specify)		0	0	NA	0	0	NA

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

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

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product Stewardship	Opportunity	EPACK Durable views product stewardship as a strategic lever to reinforce its commitment to sustainability and customer satisfaction. By designing and manufacturing durable products with enhanced recyclability and reusability, the Company aims to contribute to a circular economy. This approach is expected to strengthen customer loyalty, enhance brand equity, and support long-term business growth.	-	Positive
2	Corporate Governance	Opportunity	Corporate governance presents an opportunity for EPACK Durable to reinforce its commitment to transparency, accountability, and ethical business conduct. Strengthening governance frameworks is expected to build stakeholder trust, enhance reputation, and ensure long-term organizational resilience.	-	Positive
3	Supply Chain Management	Risk	EPACK Durable's reliance on its supply chain to deliver high-quality products makes effective management crucial. Disruptions or failures can adversely affect operations, reputation, and market share.	The Company engages with its supply chain partners regularly to communicate expectations, train them on Company policies, and ensure compliance. These engagements are facilitated through procurement teams and periodic vendor meetings.	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Waste Management	Risk	Improper management of generated waste could contaminate soil and water causing harm to the ecosystem. This could eventually lead to legal ramifications and could potentially damage the Company's reputation.	The Company has measures to track, monitor, and record the quantity of waste which is generated and disposed. Additionally, EPACK Durable actively works to increase the recyclability of input materials used.	Negative
5	Water Management	Risk	Inadequate water management could lead to increased operational costs and potential fines for non-compliance. Improper effluent treatment poses contamination risks and regulatory liabilities.	EPACK Durable has implemented measures to efficiently treat wastewater before discharge.	Negative
6	Health & Safety	Opportunity	By prioritizing a safety-first culture, EPACK Durable can minimize risks, prevent injuries, and promote a healthy work environment. This approach will enhance morale, reputation, and efficiency.		Positive
7	Human Capital Development	Opportunity	EPACK Durable's workforce plays a vital role in adapting to change and driving sustainable growth. Regular engagement and upskilling programs support adaptability and innovation.		Positive
8	Climate Change Strategy	Risk	Extreme climate events such as flooding, drought, and heat waves may disrupt employee productivity and impact value chain partners, posing a business continuity risk.	The Company has instituted robust business continuity practices to anticipate climate-related risks and mitigate them effectively.	Negative
9	Emission & Energy Management	Opportunity	EPACK Durable recognizes the role of greenhouse gas emissions in climate change and has undertaken measures to track, monitor, and report energy consumption. Currently, 67% of its plants have access to renewable energy. The Company is also developing sustainable air conditioners using low-GWP refrigerants to cater to environmentally conscious consumers.		Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10	Human Rights	Risk	Human Rights issues such as child labour, forced labour, discrimination, inadequate remuneration, excessive working hours, and harassment are serious concerns as per legal and ethical standards. Failure to address these may affect employee morale and lead to reputational and legal consequences.	<ol style="list-style-type: none"> 1. EPACK Durable conducts regular training sessions to raise awareness on human rights principles, including POSH, for employees and workers. 2. The Company follows inclusive hiring practices by recruiting from a diverse candidate pool. 3. Plans are underway to implement monitoring mechanisms to assess human rights risks across operations and the value chain. 	Negative
11	Corporate Social Responsibility	Opportunity	By fostering a transparent and mutually beneficial relationship with the local community, EPACK Durable can strengthen its social license to operate and reputation.		Positive

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. These are briefly as under:

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

Policy and management processes

	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	Has the policy been approved by the Board? (Yes/No)	Yes	No	No	Yes	Yes	No	No	Yes	No
	Web Link of the Policies, if available	https://epackdurable.com/code-and-policies/								
2	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	Yes	No	No	No	No
4	Name of the national and international codes/certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	ISO 9001:2015 ISO 45001 ISO 14001 ISO/IEC 17025:2017								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>EPACK Durable is currently in its second year of BRSR reporting, having initiated its ESG journey with its inaugural disclosure in the previous financial year. While the Company is still in the process of formalizing long-term ESG goals with defined timelines, it remains committed to strengthening its sustainability framework. Key focus areas include enhancing ESG data maturity, integrating sustainability into core business operations, and progressively setting measurable environmental and social targets over the next 1–2 years.</p> <p>EPACK Durable has taken critical steps toward ESG management—especially through adopting BRSR, ISO systems, solar deployment, and workforce safeguards. Still, it has yet to establish quantitative, timeline-based ESG targets, particularly around emissions or resource efficiency. At present, its ESG strategy is more process- and policy-oriented, rather than goal-driven.</p>								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<p>During FY 2024–25, EPACK Durable Limited advanced its journey toward sustainable growth and responsible business practices in line with SEBI's BRSR framework. The company undertook key ESG initiatives including:</p> <p>Environmental: Increased renewable energy usage, adopted zero-landfill practices in select units, and launched energy-efficient product lines.</p> <p>Social: Enhanced employee welfare, workplace safety, and diversity while supporting communities through targeted CSR programs.</p> <p>Governance: Strengthened board oversight, compliance, and transparency through improved disclosures and internal ESG audits.</p> <p>EPACK Durable will embark on its journey to set specific targets and report on its progress in the upcoming financial years.</p>								

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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)	<p>As EPACK Durable presents its second Business Responsibility and Sustainability Report, the Company reaffirms its commitment to embedding ESG principles across its operations. Over the past year, it has made measurable progress in strengthening sustainability governance, enhancing resource efficiency, and deepening community engagement. While challenges such as evolving regulations, climate resilience, and inclusive growth persist, the Company continues to respond with agility and accountability. EPACK Durable is in the process of formalizing ESG targets and performance indicators, which will guide its journey towards long-term sustainable value creation for all stakeholders.</p> <p>During FY 2024–25, EPACK Durable Limited reaffirmed its commitment to responsible and sustainable growth, guided by the SEBI-mandated BRSR framework. As we continue our ESG journey, we have made measurable progress across key focus areas despite navigating challenges such as evolving regulatory expectations, supply chain disruptions, and the need for rapid decarbonisation. On the environmental front, we enhanced our energy mix by increasing the share of renewable energy and implemented improved waste management practices to minimize our ecological footprint. Socially, we advanced employee well-being and inclusivity through focused training and development programs, while also strengthening community outreach. On the governance side, we reinforced compliance and transparency across our operations. Looking ahead, we remain focused on setting ambitious ESG targets, including achieving higher energy efficiency, increasing gender diversity, and enhancing supplier sustainability practices, as part of our long-term strategy for building a resilient and responsible organization.</p>							
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors							
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>Yes, the Board of EPACK Durable Limited has established CSR and RMC committees responsible for sustainability-related policies:</p> <ol style="list-style-type: none"> Corporate Social Responsibility and Sustainability Committee (CSR&S): Governs and reviews CSR and sustainability activities, recommends annual business plans, and monitors performance. Risk Management Committee: Oversees management of key risks, including strategic, financial, operational, sustainability, ESG, information security, and compliance risks. Ensures effective risk management practices. 							

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	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes									
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes										Quarterly

	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). If yes, providename of the agency.										No. The Company's policies are periodically reviewed and updated by internal auditors, departmental heads, and business leaders, with approvals obtained from the management and/or the Board.

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

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

Section C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

P1 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	% of persons in respective category covered by the awareness programmes
Board of Directors	6	Familiarization and Orientation Programme	100
Key Managerial Personnel	6	Familiarization with regards to Regulatory updates	100
Employees other than BoD and KMPs	13	Code of Conduct ISO Human Rights Data Analysis Management & Learning Training	56
Workers	19	Fire & Safety Control & Process Rejection	100

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

Monetary					
Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	No fines incurred in FY25	NA	0	NA	NA
Settlement			Nil		
Compounding fee			Nil		

Non-Monetary					
Category	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	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
NA	NA

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

Yes. EPACK Durable is committed to upholding integrity, transparency, and the highest ethical standards in all its business operations. The Company has adopted a Code of Conduct that enforces a zero-tolerance approach towards bribery, corruption, and unethical behavior. This policy is applicable to all employees, directors, and members of senior management.

The Code explicitly prohibits the offering or acceptance of gifts, hospitality, or benefits that may influence business decisions. Exceptions, if any, are governed by a formal Gift Policy. The Company promotes compliance through periodic training, awareness programmes, and a confidential grievance reporting mechanism. Any violation is subject to strict disciplinary action to preserve ethical conduct.

The Code of Conduct, inclusive of Anti-Bribery and Anti-Corruption provisions, is available at: <https://epackdurable.com/wp-content/uploads/2024/02/Code-of-Conduct-of-Board-of-Directors-and-Senior-Management-Personnel.pdf>

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Directors	0	0	NA	NA	NA
KMPs	0	0	NA	NA	NA
Employees	0	0	NA	NA	NA
Workers	0	0	NA	NA	NA

- 6 Details of complaints with regard to conflict of interest

Category	FY 2024-25 (Current Financial Year)		FY 2023-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
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.

No complaints or cases related to corruption or conflicts of interest have been filed against the Board of Directors, Key Managerial Personnel (KMPs), senior management, or other employees of the Company. Accordingly, no corrective or remedial actions have been required during the reporting period.

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Number of days of accounts payables	86	119

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 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	NA	NA
	b. Number of trading houses where purchases are made from	NA	NA
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	NA	NA
	b. Number of dealers / distributors to whom sales are made	NA	NA
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	1.78%	1.38%
	b. Sales (Sales to related parties / Total Sales)	0 %	0.01 %
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d. Investments (Investments in related parties / Total Investments made)	87.87%	71.78%

P2 Businesses should provide goods and services in a manner that is sustainable and safe

ESSENTIAL INDICATORS

- 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.

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	NA
CapEx	5.7%	Nil	Investments were directed towards installation of solar power plants, PNG-based DG sets, dual-fuel gas systems, and enhanced PPE. These initiatives contributed to reduction in overall GHG emissions, improved energy efficiency, and cleaner fuel usage. Environmentally, they support the shift towards low-carbon operations, while socially, they improve workplace safety and health conditions for employees.

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

EPACK Durable is committed to fostering ethical, transparent, and sustainable partnerships across its supply chain. The Company's supplier engagement framework incorporates Environmental, Social, and Governance (ESG) considerations at each stage of vendor interaction.

Suppliers are onboarded through a structured process beginning with a self-assessment supported by documentation, followed by site visits and evaluations using a weighted checklist. A minimum qualifying score of 75% is required. Non-compliant vendors are provided a defined period for corrective actions, after which re-audits are conducted. An annual audit calendar ensures regular assessments and continuous improvement.

Ongoing supplier engagement includes audits, performance reviews, and site visits. Quality issues trigger a root cause analysis to facilitate resolution.

In parallel, EPACK Durable is enhancing its sustainability focus by evolving assessment criteria, promoting ESG-aligned certifications, and encouraging responsible sourcing practices aligned with its long-term sustainability goals.

If yes, what percentage of inputs were sourced sustainably?

NA

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

Plastics (including packaging)	EPACK Durable has established processes for the safe reclamation, reuse, recycling, and disposal of materials at the end of their lifecycle. Plastic packaging materials are either reused internally or handed over to authorized recyclers. The Company is also actively exploring sustainable alternatives to conventional plastics.
E-waste	
Hazardous waste	
Other waste	E-waste generated from operations is routed through CPCB-registered recyclers and Producer Responsibility Organizations (PROs), in compliance with the E-Waste Management Rules and RoHS guidelines. Hazardous waste is managed in accordance with applicable environmental regulations and disposed of through licensed vendors with full traceability. Other non-hazardous materials such as metal scraps, thermocol, and cardboard are recycled or reused wherever feasible. Across all waste streams, the Company emphasizes minimizing environmental impact and ensuring regulatory compliance in waste management practices.

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

Yes. Extended Producer Responsibility (EPR) is applicable to EPACK Durable. The Company’s waste collection plan is aligned with the EPR plans submitted to the respective Pollution Control Boards. Compliance is ensured through structured partnerships with authorized recyclers, periodic reporting, and adherence to applicable provisions under the Plastic Waste Management Rules and E-Waste Management Rules. The waste management framework is periodically reviewed to remain aligned with evolving EPR obligations, ensuring responsible collection, recycling, and disposal of relevant materials.

P3 Businesses should respect and promote the well-being of all employees, including those in their value chains

ESSENTIAL INDICATORS

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Employees											
Male	426	426	100%	426	100%	0	0%	0	0%	426	100%
Female	45	45	100%	45	100%	45	100%	0	0%	45	100%
Total	471	471	100%	471	100%	45	10%	0	0%	471	100%
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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

Category	Total (A)	% of workers covered by									
		Health insurance		Accident insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (F)	% (F / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent Workers											
Male	465	465	100%	465	100%	0	0%	0	0%	465	100%
Female	25	25	100%	25	100%	25	100%	0	0%	25	100%
Total	490	490	100%	490	100%	25	5%	0	0%	490	100%
Other than Permanent Workers											
Male	3000	3000	100%	3000	100%	0	0%	0	0%	3000	100%
Female	818	818	100%	818	100%	818	100%	0	0%	818	100%
Total	3818	3818	100%	3818	100%	0	0%	0	0%	3818	100%

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.04%	0.04%

2 Details of retirement benefits, for Current and Previous FY

Benefits	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total worker	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity*	28%	33%	Y	31%	24%	Y
ESI	2.3%	65.1%	Y	9%	80%	Y
Others - please specify	-	-	-	-	-	-

* Note: 100% Employees are eligible for gratuity after completion of 5 years of services. However, percentage shown above is for those employees who have completed five years of service.

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. EPACK Durable's premises and offices have been designed to ensure accessibility for differently abled employees and workers. Accessibility features include ramps for ease of mobility and separate washrooms configured to accommodate the specific needs of differently abled individuals, thereby enhancing usability and inclusive access across office locations.

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

Yes. The Company's Human Rights Policy affirms its commitment to non-discrimination and inclusivity, ensuring equitable treatment regardless of caste, religion, gender, disability, or cultural background. While the policy is currently available on the Company's internal platforms, it is accessible to all employees and underpins the entity's equal opportunity and fair employment practices.

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	NA	NA	NA	NA
Female	NA	NA	100%	100%
Total	NA	NA	NA	NA

Note: During FY25 none of our employees and workers claimed parental leave

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	EPACK Durable has instituted a Vigil Mechanism Policy applicable to all employees, including permanent, contractual, and temporary staff. This mechanism enables employees to report genuine concerns related to unethical conduct, suspected fraud, or violations of the Code of Conduct. The system ensures confidentiality, protects against victimization, and allows direct access to the Vigilance Officer (Chairperson of the Audit Committee). Complaints may be submitted via a secured email channel or in sealed envelopes and are investigated in accordance with established procedures.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	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						
Male	426	NA	NA	NA	NA	NA
Female	45	NA	NA	NA	NA	NA
Total Permanent Workers						
Male	465	NA	NA	NA	NA	NA
Female	25	NA	NA	NA	NA	NA

8 Details of training given to employees and workers:

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	426	351	82%	235	55%	376	112	30%	75	20%
Female	45	40	89%	41	91%	34	14	41%	7	21%
Total	471	391	83%	276	59%	410	126	31%	82	20%
Workers										
Male	465	400	86%	400	86%	481	200	42%	250	52%
Female	25	20	80%	25	100%	29	12	41%	20	69%
Total	490	420	86%	425	87%	510	212	42%	270	53%

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Total Permanent Employees						
Male	426	334	78%	376	253	67%
Female	45	23	51%	34	24	71%
Total	471	357	76%	410	277	68%
Total Permanent Workers						
Male	465	359	77%	481	472	98%
Female	25	20	80%	29	9	31%
Total	490	379	77%	510	481	94%

10 Health and safety management system:

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

Yes. The Company has implemented an Occupational Health & Safety Management System aligned with ISO 45001, which is managed by a dedicated EHS team across all offices and facilities. The system ensures a safe and healthy working environment for all employees through:

- Regular hazard identification and risk assessments
- Workplace monitoring and safety inspections
- Fire safety management, including detection systems, firefighting equipment, and evacuation drills
- Emergency preparedness and response plans
- Periodic occupational health check-ups and industrial hygiene studies
- Health & safety training sessions and awareness campaigns

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

EPACK Durable adopts a structured Hazard Identification and Risk Assessment (HIRA) framework for evaluating both routine and non-routine activities. Risks are assessed based on likelihood and severity, with corresponding control measures including engineering solutions, administrative protocols, and mandatory use of Personal Protective Equipment (PPE). The Company conducts internal audits, Environment, Health and Safety (EHS) leadership rounds, and site inspections to reassess risks. All corrective actions are tracked for ongoing improvement and mitigation.

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

Yes. EPACK Durable adopts a structured Hazard Identification and Risk Assessment (HIRA) framework for evaluating both routine and non-routine activities. Risks are assessed based on likelihood and severity, with corresponding control measures including engineering solutions, administrative protocols, and mandatory use of Personal Protective Equipment (PPE). The Company conducts internal audits, Environment, Health and Safety (EHS) leadership rounds, and site inspections to reassess risks. All corrective actions are tracked for ongoing improvement and mitigation.

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

Yes. The Company provides access to non-occupational healthcare services through periodic medical camps, general and specialist consultations (including tele-consultations), and awareness sessions. Employees and their dependents are covered under medical insurance or the ESI scheme. For employees in hazardous roles, biannual health checkups and role-specific medical tests are mandated.

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

Safety Incident/Number	Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	nil	nil
	Workers	nil	1.5
Total recordable work-related injuries	Employees	nil	nil
	Workers	nil	3
No. of fatalities	Employees	nil	nil
	Workers	nil	nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	nil	nil
	Workers	nil	2

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

EPACK Durable prioritizes occupational health and safety through a comprehensive safety management system guided by its Internal Safety Committee. The Company adopts proactive and preventive measures to ensure a secure work environment across all facilities. Key initiatives include:

- Daily safety rounds and hazard identification for timely mitigation of unsafe conditions.

- Regular in-house safety training and awareness programs for employees and contract workers.
- Periodic mock drills (e.g., fire and evacuation drills) to test and strengthen emergency preparedness.
- Routine inspections and maintenance of firefighting equipment and safety infrastructure.
- Weekly safety review meetings led by unit heads to evaluate and enhance safety practices.
- Observance of events such as National Safety Week to reinforce safety culture, with recognition for noteworthy contributions.
- Provision of Personal Protective Equipment (PPE) at no cost to all relevant personnel.
- Deployment of a safety suggestion box to encourage employee feedback and continuous improvement.

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	NA	0	0	NA
Health & Safety	0	0	NA	0	0	NA

14 Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health & Safety Practices	100% of the manufacturing facilities have been assessed. EPACK Durable ensures the highest standards of safety for employees and workers. Working conditions are continuously improved through regular assessments and proactive feedback mechanisms.
Working Conditions	

15 Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

EPACK Durable undertakes regular safety training sessions covering machine handling, protocol compliance, and hazard identification. The EHS team conducts periodic workplace inspections and audits to proactively identify and mitigate risks. In the event of any safety-related incident, corrective actions are promptly implemented, and key learnings are disseminated across all facilities to prevent recurrence. Safety signage is prominently displayed at critical locations, and dedicated emergency response teams are deployed to ensure swift and effective incident management.

LEADERSHIP INDICATORS

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

Yes. EPACK Durable provides a Group Personnel Accidental Insurance Policy covering all permanent and contract employees and workers, offering compensation in the event of accidental death.

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

EPACK Durable incorporates specific compliance clauses within its contractual agreements with value chain partners to ensure adherence to applicable statutory requirements. During invoice processing, regular due diligence is conducted, supplemented by periodic audits to verify that deductions and remittances such as PF, ESI, and other dues are duly made by the partners.

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

Category	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 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	2	0

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

Yes. EPACK Durable provides transition assistance on a case-to-case basis to support continued employability and the management of career transitions resulting from retirement or separation. These 9 are extended based on individual circumstances and organizational discretion.

- 5 Details on assessment of value chain partners:

The Company ensures that its value chain partners adhere to the Company's Health & Safety and Human Rights policies. Additionally, the Company conducts regular compliance checks with its suppliers.

Category	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Not Applicable
Working Conditions	

- 6 Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

EPACK Durable actively identifies and mitigates risks related to health, safety, and working conditions across its value chain. The Company collaborates with suppliers to reinforce safe workplace practices and ensures alignment with its standards. Health and safety compliance is assessed during vendor onboarding through audits and documentation reviews. Corrective actions, where needed, are implemented based on periodic evaluations and follow-up assessments to maintain a safe and responsible supply ecosystem.

P4 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.

EPACK Durable identifies key stakeholder groups based on the degree of their direct or indirect impact on, or influence over, the Company's operations and strategic decisions. This includes individuals, institutions, and communities with whom the Company holds legal, financial, or ethical responsibilities. The stakeholder identification process involves evaluating the significance of each group's expectations and their relevance to EPACK Durable's long-term goals. This enables the Company to understand and address stakeholder concerns effectively while fostering inclusive, trust-based relationships that support sustainable value creation.

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

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees & Workers	No	<ul style="list-style-type: none"> Email Company intranet Weekly appreciation meetings Cross-functional department meetings 	Weekly/ Quarterly/ Annually/ Need Basis	<ul style="list-style-type: none"> To receive employee feedback and understand grievances To communicate updates on benefits, policy changes, procedures, and programs To facilitate discussions on career progression, performance reviews, and ratings
2	Investors/ Shareholders	No	<ul style="list-style-type: none"> Periodic meetings Investor conferences Earnings calls Investor and analysts meet Media updates Press release Website Periodic investor presentations AGM 	Annual/ Quarterly/ Plan/ Need Basis	<ul style="list-style-type: none"> Business performance Investor queries and concerns Corporate governance To facilitate discussions on career progression, performance reviews, and ratings
3	Community	Yes	<ul style="list-style-type: none"> CSR activities Community events Community surveys and volunteering activities Meetings 	On Regular Basis	<ul style="list-style-type: none"> To understand the impact of the Company's activities on local communities To document outcomes of CSR initiatives To provide relevant and accurate information about the Company's initiatives
4	Customer	No	<ul style="list-style-type: none"> Customer meetings Award ceremonies Periodic participation in surveys conducted by customers Customer feedback and complaint mechanisms 	Need Basis	<ul style="list-style-type: none"> To enhance customer awareness on product and technical developments To receive and act upon customer feedback
5	Government and Regulatory Authorities	No	<ul style="list-style-type: none"> Statutory reports Membership in industry associations Official meetings 	Quarterly/Half Yearly/Need Basis	Understanding potential regulatory changes, policy development, and ensuring compliance alignment with EPACK Durable's business

S. No.	Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
6	Suppliers	No	<ul style="list-style-type: none"> Supplier meets Award ceremonies Periodic participation in surveys conducted by suppliers 	Need Basis	<ul style="list-style-type: none"> Ensuring supplier competency and monitoring performance Updating suppliers on new techniques and product developments

LEADERSHIP INDICATORS

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

The Company consistently engages with its stakeholders on economic, environmental, and social matters.

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

Yes. The Company maintains ongoing engagement with its stakeholders to identify and manage environmental and social topics. While no material suggestions were received during the reporting period, the Company remains committed to incorporating stakeholder inputs into relevant policies and operational practices as and when they arise.

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

During the reporting period, the Company did not receive specific concerns from vulnerable or marginalized stakeholder groups. However, EPACK Durable remains committed to inclusive engagement and is prepared to take appropriate actions should any such concerns be raised in future interactions.

P5 Businesses should respect and promote human rights

ESSENTIAL INDICATORS

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	471	267	56%	410	144	35%
Other than permanent	0	0	0	0	0	0%
Total	471	267	56%	410	144	35%
Workers						
Permanent	490	378	77%	510	179	35%
Other than permanent	3818	1336	35%	3655	1206	33%
Total	4308	1714	40%	4165	1385	33%

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

Category	FY 2024-25 (Current Financial Year)					FY 2023-24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	426	0	0%	426	100%	376	0	0%	376	100%
Female	45	0	0%	45	100%	34	0	0%	34	100%
Other than permanent										
Male	0	0	0	0	100%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	465	0	0%	465	100%	481	0	0%	481	100%
Female	25	0	0%	25	100%	29	0	0%	29	100%
Other than permanent										
Male	3000	0	0%	3000	100%	2891	0	0%	2891	100%
Female	818	0	0%	818	100%	764	0	0%	764	100%

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

Category	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR)	Number	Median remuneration/ salary/ wages of respective category (INR)
Board of Directors (BoD)*	5	10,00,000	1	10,00,000
Key Managerial Personnel#	2	1,21,28,960	1	31,47,432
Employees other than BoD and KMP	424	6,00,756	44	4,29,432
Workers	465	3,18,552	25	2,22,336

*There were only 6 Independent directors who has been receiving sitting fee during the year. Hence those been included in above table for median remuneration calculation.

In KMP, MD & CEO, CFO, and CS has been considered.

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

	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	5.04%	8.6%

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

Yes. EPACK Durable has constituted a dedicated internal committee responsible for overseeing human rights issues. This committee is tasked with identifying, assessing, and resolving any human rights-related risks or impacts arising from the Company's operations

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

EPACK Durable is committed to respecting human rights and has internal mechanisms to address related grievances. Through the Vigil Mechanism Policy, employees can report issues such as harassment or discrimination. Upon receiving a report, the Vigilance Officer conducts a preliminary inquiry. If confirmed, the Audit Committee recommends corrective actions to the Board. The Company also follows a POSH Policy to

ensure a safe workplace. No human rights-related grievances were reported during the year, but the grievance redressal process remains in place

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

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	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:

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
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	Not Applicable	Not Applicable

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

EPACK Durable has clear disciplinary measures in place against reprisals targeting individuals who raise concerns. The Company ensures that complainants and witnesses are not subjected to victimization or discrimination. False allegations made with malicious intent are subject to disciplinary action. Comprehensive training sessions raise awareness of employee rights and responsibilities, promoting a culture of respect and accountability. The Company strives to maintain an inclusive and safe workplace where employees feel confident to report misconduct, assured of fair and timely redressal.

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

Yes, human rights requirements are integrated into EPACK Durable's business agreements and contracts. The Company ensures that all partners and suppliers align with its commitment to ethical labour practices, non-discrimination, and safe working conditions by incorporating relevant clauses into contractual arrangements.

10 Assessments for the year:

Category	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of the plants were assessed by the internal team. EPACK Durable ensures strict adherence to its Human Rights Policy, with zero tolerance for any violations or breaches.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

LEADERSHIP INDICATORS

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

EPACK Durable regularly reviews and updates its policies to effectively address and resolve human rights concerns.

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

Human rights due diligence is currently under planning. Meanwhile, the Company maintains its commitment to preventing human rights violations across its operations.

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

Yes, the Company ensures accessibility for differently abled visitors in accordance with the Rights of Persons with Disabilities Act, 2016.

- 4 Details on assessment of value chain partners:

	% Of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	Not Applicable
Forced Labour/Involuntary Labour	
Wages	

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

All our suppliers adhere to Company policies and uphold human rights standards.

P6 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 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	3,713	2,538
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	3,713	2,538
From non-renewable sources		
Total electricity consumption (D)	72,922	45,071
Total fuel consumption (E)	10,642.58	28,203
Energy consumption through other sources (F)	-	-

Total energy consumed from non-renewable sources (D+E+F)	83,564	73,274
Total energy consumed (A+B+C+D+E+F)	87,277	75,812
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	40.20	53.39
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD Million)	90.05	119.60
Energy intensity in terms of physical output	0.026	0.03
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? (Y/N) If yes, name of the external agency.	No. An independent assessment has not been conducted for the above metrics	

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

The Company does not have any sites that are identified as designated consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

S. No.	Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
i	Surface water	-	-
ii	Groundwater	8,586.8	6,332
iii	Third party water	35,229	31,475
iv	Seawater / desalinated water	-	-
v	Other	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		43,815.8	37,807
Total volume of water consumption (in kilolitres)		43,815.8	21,415
Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL /)		20.18	15.1
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)		45.21	33.8
Water intensity in terms of physical output		0.013	0.01
Water 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? (Y/N) If yes, name of the external agency.

No. An independent assessment has not been conducted for the above metrics.

4 Provide the following details related to water discharged:

Parameter		FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
To Surface water	No treatment	22,360	-
	With treatment – please specify level of treatment	3,127	2,519
To Groundwater	No treatment	-	-
	With treatment – please specify level of treatment	5,459.86	3,813
To Seawater	No treatment	-	-
	With treatment – please specify level of treatment	-	-
Sent to third-parties	No treatment	-	-
	With treatment – please specify level of treatment	-	-
Others	No treatment	-	10,060
	With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)		30,946.86	16,392

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

No. An independent assessment has not been conducted for the above metrics

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

The Company is in the process of implementing a Zero Liquid Discharge (ZLD) mechanism across its operations. The existing Effluent Treatment Plant (ETP) employs primary and tertiary treatment, with low TDS water reused in production and high TDS water diverted for gardening and washing. At the Bhiwadi facility, only domestic water is used, which is recycled by the local authority. A new Sewage Treatment Plant (STP) with a capacity of 30 KLD is currently being installed at the Dehradun 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 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
NOx	µg/m ³	37	33.9
SOx	µg/m ³	14	11.3
Particulate Matter (PM)	µg/m ³	98	51.7
Persistent organic pollutants (POP)		-	-
Volatile organic compounds (VOC)		-	-
Hazardous air pollutants (HAP)		-	-
Others – please specify	mg/m ³	-	-

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

No. An independent assessment has not been conducted for the above metrics.

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

Parameter	Unit	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	CO ₂ in MT	1,814	1,850
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)	CO ₂ in MT	14,726	8,964
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	CO ₂ in MT/ INR Crore	7.62	7.62
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO ₂ e/USD Million	17.06	17.06
Total Scope 1 and Scope 2 emission intensity in terms of physical output	CO ₂ in MT/ton of production	0.0049	0.005
Total Scope 1 and Scope 2 emission intensity (optional) – per ton of production			

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

No. An independent assessment has not been conducted for the above metrics.

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

The Company has undertaken initiatives to reduce greenhouse gas emissions by sourcing a significant share of its energy requirements from renewable electricity at the Dehradun and Bhiwadi plants. By integrating solar power and other renewable sources into its operations, the Company aims to lower its carbon footprint and reinforce its commitment to environmental sustainability.

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

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1390.176	497
E-waste (B)	0.697	0.79
Bio-medical waste (C)	0.078	0.01
Construction and demolition waste (D)		28
Battery waste (E)		-
Radioactive waste (F)		-
Other Hazardous waste. Please specify, if any. (G)	7.889	5
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5,345.47	3,267
Total (A+B + C + D + E + F + G + H)	6,744.31	3,797

Parameter	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)	3.10	2.67
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total Revenue waste from generated / operations adjusted for PPP)	6.95	5.99
Waste intensity in terms of physical output	0.002	0.002
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		
i Recycled	1102.18	3,595
ii Reused	133.8	169
iii Other recovery operations	-	0
Total	1235.98	3,764
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
i Recycled	4.46	4
ii Reused	-	28.85
iii Other recovery operations	1.498	0
Total	5.958	33

- 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.

The non-hazardous waste in factories/offices is effectively managed and sent to authorized vendors for recycling.

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

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
1	The Company does not have any operations/offices in/around ecologically sensitive areas.		

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

S. No.	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
	INTERNAL ASSESSMENT DONE	Doc ID- EDL/ EAI/F07/R01	20.04.2024	No	No	NA

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

S. No.	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
EPACK Durable is compliant with all applicable laws.				

- P7 Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

ESSENTIAL INDICATORS

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

NA

- 1b 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, in the following format

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National)
1	Confederation of Indian Industries (CII) National and State Level National	National
2	Refrigeration and Air conditioning Manufacturing Association	National

*Currently, EPACK Durable does not have affiliations with trade and industry chambers/associations.

- 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.

S. No.	Name of authority	Brief of the case	Corrective action taken
During FY25, there were zero issues related to anticompetitive conduct.			

- P8 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
Social Impact Assessment (SIA) requirements were not applicable to the Company hence, it was not conducted.					

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

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)
EPACK Durable does not have any projects for which ongoing Rehabilitation and Resettlement (R&R) have been undertaken.					

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

The Company has established accessible mechanisms to receive and address community grievances. Drop boxes are installed at facility gates to allow confidential submission of feedback and concerns, which are reviewed regularly for timely redressal. Additionally, dedicated email addresses and helpline numbers enable direct communication with the Company. These measures reflect the Company's commitment to maintaining open, transparent, and responsive engagement with local communities.

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

Category	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Directly sourced from MSMEs/ small producers	7.22%	4.6%
Sourced directly from within the district and neighbouring districts	67%	60%

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

Location	FY 2024-25 (Current Financial Year)	FY 2023-24 (Previous Financial Year)
Rural	...	29%
Semi-urban	49%	-
Urban	51%	-
Metropolitan	...	71%

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

LEADERSHIP INDICATORS

- Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): Not Applicable
- Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Projects	State	Aspirational District	Amount Spent in INR)
Rotary Khubsurat Project	Delhi NCR	Delhi	4200000
*Rotary Heritage Project	Delhi NCR	Delhi	4200000
Sankalp Shiksha Project	Delhi NCR	Delhi	250000

*Ongoing Project

- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised /vulnerable groups? (Yes/No) No

From which marginalised /vulnerable groups do you procure?	Not Applicable
What percentage of total procurement (by value) does it constitute?	Not Applicable
- Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge: Not Applicable
- Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved. Not Applicable

6 Details of beneficiaries of CSR Project

S.No.	Corporate Social Responsibility Project	No. of People benefitted from the project	% of beneficiaries from vulnerable and marginalised groups
1	Rotarian-led service project	1400	100.00%
2	Rotarian-led service project	1400	100.00%
3	Sankalp Shiksha Foundation	100	100.00%

P9 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

The Company has established mechanisms to receive and address customer complaints and feedback through its website and periodic surveys. The 'Contact Us' section on the website enables customers to submit queries, complaints, or suggestions, which are reviewed and responded to within defined timelines. Additionally, customer satisfaction surveys are conducted to gather insights, evaluate service quality, and identify improvement areas. Feedback from both channels informs actions aimed at enhancing customer experience and operational performance.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	The Company's consumer durable products carry energy efficiency labels (where applicable) and conform to safety and quality certifications such as BIS.
Safe and responsible usage	
Recycling and/or safe disposal	

3 Number of consumer complaints in respect of the following:

Category	FY 2024-25 (Current Financial Year)			FY 2023-24 (Previous Financial Year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
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	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

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

	Number	Reasons 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) If available, provide a web-link of the policy.

Yes, EPACK Durable follows an Information Security Policy implemented at the group level. The policy is accessible to employees through the Company's intranet.

- 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 complaints were filed during FY25

- 7 Provide the following information relating to data breaches:

- a Number of instances of data breaches NIL
- b Percentage of data breaches involving personally identifiable information of customers NIL
- c Impact, if any, of the data breaches NA

LEADERSHIP INDICATORS

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

Information on EPACK Durable's products and services is available at: <https://epackdurable.com/our-products/>

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

EPACK Durable actively solicits customer feedback and addresses concerns to ensure users are well-informed about the safe and responsible use of products.

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

Any disruption or discontinuation of services is communicated through the Company's official website.

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

Yes. EPACK Durable ensures strict compliance with applicable product labelling laws and, where feasible, provides additional information to support informed consumer choice.

Yes. The Company conducts consumer satisfaction surveys and incorporates insights into its ongoing product and service enhancements.