EPACK DURABLE LIMITED

Regd. Off.: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar -201306, U.P.
Corp. Off.: 7th Floor, Riana Aureus, Plot No. 51-52, Sector-136, Noida, Gautam Buddha Nagar-201304, U.P.
CIN: L74999UP2019PLC116048,
Ph. No.: +91- 9217307031, Email ID: info_ed@epack.in, Website: www.epackdurable.com

August 26, 2026

Listing Department
BSE Limited
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
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 2025-26

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 2025-26, forming part of the Annual Report of the Company for Financial Year 2025-26, submitted to the Stock Exchanges on Wednesday, August 26, 2026.

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**

Esha Gupta
Digitally signed by Esha Gupta
Date: 2026.08.26 23:38:40 +05'30'

Esha Gupta
Company Secretary and Compliance Officer

Encl.: As above

ANNEXURE-IV
BUSINESS RESPONSIBILITY & 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 (“EPACK Durable” or the “Company”)
3	**Year of incorporation**	2019
4	**Registered office address**	61-B, Udyog Vihar, Surajpur, Kasna Road Greater Noida, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201306
5	**Corporate address**	7th Floor, Riana Aureus, Plot No. 51-52, Sector-136, Noida, Gautam Buddha Nagar-201304, U.P.
6	**E-mail**	cs@epack.in
7	**Telephone**	+91-9217307031
8	**Website**	https://epackdurable.com/
9	**Financial year for which reporting is being done**	2025-26
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**	₹ 96,22,84,770
12	**Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report**	Name: Esha Gupta* Designation: Company Secretary and Compliance Officer. Telephone: +91-9217307031 Email: investors_ed@epack.in (*Appointed as the Company secretary after the reporting period)
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: The reporting boundary covers the operations of EPACK Durable across all its (5) five manufacturing plant locations and corporate office.
14	**Whether the Company has undertaken assessment or assurance of the BRSR Core?**	No
15	**Name of assessment or assurance provider**	Not Applicable
16	**Type of assessment or assurance obtained**	Not Applicable

II Products / Services

17 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	Room Air Conditioner (RAC) & Components	The Company manufactures indoor units (IDUs), outdoor units (ODUs), and window air conditioners under its RAC and components activity, along with components such as heat exchangers, PCBs, kits, plastic moulded parts, axial fans, etc.	75%
2	Large & Small Domestic Appliances and Others	Large and small domestic appliances include a wide range of products such as induction cooktops, mixer grinders, air coolers, air fryers, washing machines, water dispensers, etc.	25%

18 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	75%
2	Induction Cooktop	27504	7%
3	Air Fryer	27502	5%
4	Air Cooler	27509	3%
5	Mixer Grinder	27501	2%
6	Water Dispenser	28191	2%

III Operations

19 a. 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 (5) plants across three (3) sites: one (1) unit each in Rajasthan and Andhra Pradesh, and three (3) units in Dehradun.

20 Markets served by the entity

a	No. of Locations	
	Location	Number
	National (No. of States)	28
	International (No. of Countries)	Three (3): Nepal, Sri Lanka & United Arab Emirates (UAE)
b	What is the contribution of exports as a percentage of the total turnover of the entity?	1.6%
c	A brief on types of customers	EPACK Durable is a leading Original Design Manufacturer (ODM) and Original Equipment Manufacturer (OEM) in India, specializing in consumer electronics and home appliances. The Company collaborates with prominent Indian and global brands to deliver customized, high-quality products, supported by a strong focus on innovation, design excellence, and operational efficiency. The Company operates across three (3) key product segments and serves a diverse client base: • Room Air Conditioners & Critical Components: Supplies to leading brands such as Blue Star, Havells, Voltas, Godrej, Hisense, Daikin, Haier, Panasonic, Megmeet, etc. • Large Domestic Appliances: Serves brands such as Symphony, Voltas, BSH, etc. • Small Domestic Appliances : Serves brands such as Bajaj, BSH, USHA, Havells, Philips, Preethi, etc.

IV Employees

21 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)	479	426	89%	53	11%
2.	Other than Permanent (B)	0	0	0%	0	0%
3.	**Total employees (A + B)**	**479**	**426**	**89%**	**53**	**11%**
	Workers					
4.	Permanent (C)	516	494	96%	22	4%
5.	Other than Permanent (D)	3257	2385	73%	872	27%
6.	**Total workers (C +D)**	**3773**	**2879**	**76%**	**894**	**24%**

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)	0	0	0%	0	0%
2.	Other than Permanent (F)	0	0	0%	0	0%
3.	**Total employees (E + F)**	**0**	**0**	**0%**	**0**	**0%**
	Differently-abled Workers					
1.	Permanent (G)	0	0	0%	0	0%
2.	Other than Permanent (H)	3	3	100%	0	0%
3.	**Total employees (G + H)**	**3**	**3**	**100%**	**0**	**0%**

22 Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	1	10%
Key Management Personnel*	4	1	33.33%

*Note M/s Jyoti Verma (KMP) has resigned with effect from 23 March,2026

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

Category	FY (2025-26) (Turnover rate in current FY)			FY (2024-25) (Turnover rate in previous FY)			FY (2023-24) (Turnover rate in the year prior previous FY)		
	CFY Male	CFY Female	Total of CFY [Male and Female]	PFY Male	PFY Female	Total of PFY [Male and Female]	PPFY Male	PPFY Female	Total of PPFY [Male and Female]
Permanent Employees	24.28	32.43	25.20%	23%	42%	25%	21%	53%	23%
Permanent Workers	30.76	59.57	32.02%	28%	36%	28%	33%	41%	34%

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

24 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	Bumjin India Audio Products Private Limited*	Wholly Owned Subsidiary	100%	No
3	EPACK Electronic Component Private Limited*	Wholly Owned Subsidiary	100%	No
4	EPACK Durable Global Sales L.L.C-FZ, Meydan Freezone, Dubai*	Wholly Owned Subsidiary	100%	No
5	Epavo Electricals Private Limited	Joint Venture	50%	No

*During the Financial Year 2025-26, the Company has incorporated three new wholly owned subsidiaries namely, Bumjin India Audio Products Private Limited, EPACK Electronic Component Private Limited and EPACK Durable Global Sales L.L.C-FZ, Meydan Freezone, Dubai w.e.f. June 27, 2025, July 23, 2025 and September 26, 2025 respectively.

VI CSR Details

25

a	Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
b	Turnover (in ₹ Lacs.)	1,89,446
c	Net worth (in ₹ Lacs.)	97,948

VII Transparency and Disclosures Compliances

26 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/NA) (If yes, then provide web-link for grievance redress policy)	FY (2025-26) (Current Financial Year)			FY (2024-25) (Previous Financial Year)			(If NA, then provide the reason)
		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 an External Grievance Redressal Mechanism (GRM) providing a credible and effective channel of communication to all the valuable stakeholders. The mechanism provides a process of receiving, recording and resolving grievances along with an escalation matrix in a fair and transparent order which is in line with the Company's internal policies. The mechanism can be accessed from the following link: https://epackdurable.com/other-internal-policies/	0	0	-	0	0	NA	
Investors (other than shareholders)		0	0	-	0	0	NA	
Shareholders		0	0	-	1	0	The complaint was resolved	
Employees & Workers		0	0	-	0	0	NA	
Customers		0	0	-	0	0	NA	
Value Chain Partners		0	0	-	0	0	NA	
Others [Please specify]		0	0	-	0	0	NA	

Corporate Overview
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27 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	GHG Emissions & Climate Change Mitigation	Risk	Increasing climate-related regulations, carbon pricing mechanisms, customer expectations, and transition risks may expose the Company to higher compliance costs, operational disruptions, and reputational risks.	Improve operational efficiency through the adoption of energy-efficient technologies, optimize energy consumption across manufacturing operations, identification of emission hotspots expands renewable energy initiatives such as rooftop solar installations, regularly monitor and reduce greenhouse gas emissions, and integrate climate-related considerations into operational planning and decision-making to strengthen business resilience.	**Negative:** Increased capital expenditure for deploying energy-efficient technologies and renewable energy projects, higher operating and compliance costs associated with evolving climate regulations, potential carbon pricing liabilities, and financial exposure arising from regulatory non-compliance.
2	Climate Change Adaptation	Risk	Extreme weather events, changing climatic conditions and resource constraints may disrupt manufacturing operations, logistics and the availability of critical inputs, affecting operational continuity.	Integrate climate risks into enterprise risk management and business continuity planning, periodically assess climate-related risks, strengthen infrastructure resilience and improve preparedness across operations and the supply chain.	**Negative:** Increased expenditure on climate-resilient infrastructure, asset repairs and business continuity measures, together with financial impacts arising from production downtime, disruptions in logistics and critical raw material supply, and reduced manufacturing capacity utilisation during climate-related events.

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)
3	Energy Use & Efficiency	Opportunity	Energy is a significant input to manufacturing operations. Improving energy efficiency and increasing renewable energy adoption provide an opportunity to optimise energy consumption, improve energy productivity and strengthen long-term energy security.	Improve energy performance through deployment of energy-efficient equipment, Variable Frequency Drives (VFDs), direct procurement of assembly parts to by-pass energy intensive processes, continuous energy monitoring, and employee awareness on efficient energy use.	**Positive:** Improved energy productivity, optimised utilisation of energy resources, reduced dependence on conventional energy sources, and deferred capital expenditure through improved performance and longevity of energy-efficient systems.
4	Waste Management & Circularity	Risk / Opportunity	Manufacturing operations generate metal scrap, plastic waste, packaging waste, and other industrial solid waste. Effective waste management and circularity practices enable resource efficiency, material recovery, and reduced reliance on virgin materials, while inadequate waste management may result in regulatory non-compliance, increased disposal costs, and environmental impacts.	Strengthen source-level waste segregation, maximise reuse, recycling and recovery of materials, optimise material utilisation to minimise waste generation, ensure environmentally sound disposal through authorised waste handlers, and regularly monitor waste generation and diversion to landfill to improve circular resource management across operations.	**Positive:** Reduced consumption of virgin materials through material recovery, lower waste generation and disposal costs, and improved resource efficiency across operations. **Negative:** Increased waste disposal and remediation costs, higher resource consumption due to material losses, and financial impacts associated with environmental damage resulting from inadequate waste management.
5	Sustainable Products & Services	Opportunity	The growing emphasis on product differentiation through energy performance, material optimisation and compliance with customer-defined specifications presents an opportunity to strengthen product development and engineering capabilities	Incorporating material selection, engineering optimisation and product refinement.	**Positive:** Enhanced product differentiation, increased opportunities for new customer programmes, improved commercial competitiveness and greater long-term revenue potential through an evolving portfolio of innovative and resource-efficient products.

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)
6	Business & Human Rights	Risk	Failure to uphold human rights across operations and the value chain may result in legal and regulatory non-compliance, labour disputes, operational disruptions and adverse stakeholder perceptions.	Strengthen human rights governance through employee and contractor awareness programmes, accessible grievance redressal mechanisms, supplier engagement, and periodic assessment and monitoring of human rights risks across operations and the value chain.	**Negative:** Potential regulatory actions, legal liabilities, operational disruptions, reputational impacts, increased compliance costs and loss of stakeholder confidence.
7	Occupational Health & Safety	Risk	Manufacturing operations involve exposure to machinery, fabrication processes, refrigerants, electrical systems and material handling activities, which may increase the risk of workplace injuries, occupational illnesses and safety incidents if not effectively managed.	Workplace safety is managed through an EHS management system supported by periodic hazard identification and risk assessments, Standard operating procedures (SOPs), routine shopfloor inspections, supervisory oversight of manufacturing operations, mandatory safety training, emergency preparedness and response measures, and regular monitoring of workplace safety performance.	**Negative:** Workplace incidents may result in medical and compensation costs, production downtime, damage to equipment and assets, legal liabilities, and adverse impacts on employee morale and business reputation.
8	Product Responsibility	Risk	Increasing emphasis on quality, reliability, energy performance, product safety and responsible material use pose a risk to the entity directing it to strengthen product development and enhance alignment with market requirements to avoid customer dissatisfaction.	Material optimisation, Pre/post-assembly product quality testing and validation, compliance with applicable product and energy performance standards, and continuous collaboration with customers to meet evolving technical specifications and take valuable feedbacks.	**Negative:** Product non-conformance may result in warranty claims, product recalls, rework and replacement costs, contractual liabilities, reduced customer satisfaction and potential loss of repeat business

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)
9	Business Ethics	Risk	Unethical business conduct, including fraud, bribery, conflicts of interest and non-compliance with applicable laws and internal policies, may expose the Company to legal, financial and reputational risks, affecting stakeholder trust and business relationships	The Company promotes ethical business practices through its Code of Conduct, whistleblower mechanism, anti-bribery and anti-corruption practices, periodic ethics awareness programmes and compliance monitoring across operations.	**Negative:** Impacts may arise from regulatory actions, legal proceedings, contractual disputes, financial penalties, remediation costs and loss of business opportunities resulting from unethical business practices.
10	Board Governance	Opportunity	Strong governance enables effective oversight, informed decision-making and proactive management of emerging business risks while strengthening long-term value creation.	The Board is responsible for providing strategic oversight, ensuring effective governance, reviewing enterprise risks and internal controls, monitoring regulatory compliance, and guiding the Company's long-term strategic priorities.	**Positive:** Improved governance effectiveness, disciplined capital allocation, strengthened oversight of strategic risks, and sustained confidence among investors and other stakeholders.
11	Compliance	Risk	The breadth of regulatory obligations applicable to the Company's operations necessitates effective compliance management and transparent disclosures to support sound corporate governance and regulatory adherence.	Compliance is governed through continuous monitoring of applicable legal and regulatory requirements, enterprise-wide compliance tracking, periodic internal audits, structured policy reviews, transparent statutory disclosures and employee awareness programmes to reinforce adherence across operations.	**Negative:** Financial implications may arise from regulatory penalties, legal proceedings, business interruptions, remediation costs and reputational impacts resulting from non-compliance or inadequate disclosures.
12	Sustainable supply chain	Risk / Opportunity	A resilient and transparent supply chain is critical to ensuring continuity of operations, regulatory compliance and timely availability of raw materials and components. Strengthening supply chain governance enables the Company to mitigate disruptions while responding to evolving customer, regulatory and market expectations.	Strengthen supplier governance through due diligence, periodic performance reviews and integration of relevant sustainability and compliance considerations into procurement processes. Enhance visibility across critical suppliers and promote continuous improvement through supplier engagement.	**Positive:** Reduced risk of supply disruptions, improved procurement and cost management and improved long-term business resilience. **Negative:** Increased sourcing costs, production delays, supply shortages, contractual penalties and business interruptions resulting from disruptions across the supply chain.

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

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No/NA)	N	N	N	N	N	N	N	N	N
	c. Web Link of the Policies, if available	Code and Policies–EPACK Durable								
2	Whether the entity has translated the policy into procedures. (Yes / No/NA)	Y	Y	Y	Y	Y	Y	N	Y	Y
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	The Company has obtained internationally recognized ISO certifications, including: • ISO 9001:2015 (Quality Management) • ISO 45001 (Occupational Health and Safety) • ISO 14001 (Environmental Management) • ISO/IEC 17025:2017 (Testing and Calibration Laboratories)								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	The Company is committed to strengthening its sustainability practices through continuous improvement in energy efficiency, occupational health and safety, human capital development, regulatory compliance, product quality, business ethics and governance. Key initiatives include improving energy efficiency through deployment of renewable energy and energy-efficient technologies, responsible water management, enhancing workplace safety, strengthening compliance systems, and promoting workforce development. The Company has also committed to increasing the representation of women in its workforce, supported by initiatives such as establishing a dedicated female manufacturing line and increasing the recruitment of women in back-office and analytical roles.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The Company continued to make progress against its sustainability commitments during the reporting period through the implementation of several operational initiatives. Renewable energy deployment has been expanded across manufacturing locations through the installation and augmentation of rooftop solar power systems. In water stewardship, the Company has implemented an 80% water take-back programme at its Sri City facility, while treated wastewater at the Dehradun and Bhiwadi plants is discharged to the Common Effluent Treatment Plant (CETP) in compliance with applicable requirements. Treated water is also reused for gardening and other on-site secondary purposes, supporting efficient water resource management. The Company has further progressed its diversity and inclusion agenda by establishing a dedicated manufacturing line with an increased representation of women employees and continues to strengthen the participation of women in both technical and non-technical roles through focused recruitment initiatives. These initiatives are periodically reviewed by the management, and no material deviations from the internal commitments have been identified during the reporting period.								

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)	At EPACK Durable, we remain committed to integrating environmental, social and governance (ESG) principles into our business strategy and operations. During the year, we expanded renewable energy adoption, promoted responsible water management, enhanced workplace health and safety, and fostered a more diverse and inclusive workforce. While challenges such as resource efficiency, climate-related risks, regulatory expectations and supply chain resilience continue to evolve, we are focused on strengthening our governance systems and driving continuous improvement across our operations. We remain committed to transparent reporting, responsible business practices and setting measurable sustainability goals that support our long-term growth and resilience.								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors: • Mr. Bajrang Bothra (KMP) – Chairman and Whole-time Director • Mr. Ajay DD Singhania (KMP) – Managing Director and Chief Executive Officer • Mr. Krishnamachari Narasimhachari – Independent Director • Mr. Laxmi Pat Bothra – Non-Executive Director • Mr. Narayan Lodha – Executive Director* • Ms. Priyanka Gulati – Independent Director • Dr. Ravi Gupta – Independent Director • Mr. Sameer Bhargava – Independent Director • Mr. Sanjay Singhania – Non-Executive Director • Mr. Shashank Agarwal – Independent Director BoD has highest oversight responsibility. *Ceased w.e.f. April 30, 2026.								
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, provide details.	Yes, the Board of EPACK Durable Limited had established a Corporate Social Responsibility (CSR) and a Risk Management Committee. • CSR Committee governs and reviews CSR and sustainability initiatives, recommended annual plans, and monitored performance. • Risk Management Committee oversees the management of key risks including strategic, financial, operational, ESG, information security, and compliance risks, ensuring 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	Y	Y	Y	Y	Y	Y	Y	Y	Y	Annually								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Y	Y	Y	Y	Y	Y	Y	Y	Y	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, provide name of the agency.	The Company's policies are periodically reviewed and updated by internal auditors, department heads, and business leaders, with requisite approvals obtained from the management and/or Board of Directors. During the current financial year, the Company undertook comprehensive policy revisions to ensure the highest standards of governance and operational effectiveness, while aligning with evolving regulatory requirements, industry best practices, and organizational norms.								

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	2	Familiarization and Orientation Programme	100%
Key Managerial Personnel	2	Familiarization with regards to Regulatory updates	100%
Employees other than BoD and KMPs	25	Code of Conduct, ISO, Human Rights, Advanced Excel, Financial Planning, POSH, Health Awareness	63%
Workers	40	Fire & Safety Control, Process Control, POSH	81%

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 Requirements) Regulations, 2015 and as disclosed on the entity's website

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

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

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

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Nil	

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

The Company has established procedures to prevent involvement in bribery, facilitation payments, corruption, fraud, and money laundering, including inadvertent involvement which can be assessed from the following link: https://epackdurable.com/other-internal-policies/

The Anti-Bribery and Anti-Corruption (ABAC) Policy applied to all individuals across the organization, including directors, senior management, employees (permanent and temporary), consultants, contractors, trainees, interns, and third parties.

The policy covers a non-exhaustive list of unacceptable behaviours, defined monetary thresholds, indicative red flags, guidelines on donations and sponsorships, anti-money laundering measures, and clearly outlined employee responsibilities.

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 (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

6 Details of complaints with regard to conflict of interest

Category	FY (2025-26) (Current Financial Year)		FY (2024-25) (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:

	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Number of days of accounts payables	138	86

9 Open-ness of business

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

Parameter	Metrics	FY (2025-26) (Current Financial Year)	FY (2024-25) (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

Parameter	Metrics	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Concentration of Sales	a) Sales to dealer / 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 dealer / distributors	NA	NA
Share of RPTs in	a) Purchases (Purchases with related parties as % of Total Purchases)	2.14%	1.78%
	b) Sales (Sales to related parties / Total Sales)	0%	0%
	c) Loans & advances given to related parties / Total loans & advances	100%	100%
	d) Investments in related parties as % of Total Investments made	95.84%	87.87%

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

ESSENTIAL INDICATORS

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

Category	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	Nil	Nil	-
CapEx	Nil	5.7%	-

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

The Company is in the process of developing and institutionalising a Sustainable Sourcing Policy across its functions. It is committed to product and environmental stewardship and seeks to ensure that raw materials are sourced in a responsible and sustainable manner.

b. 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:

a. Plastics (including packaging)	EPACK Durable has established processes for the responsible collection, segregation, reuse, recycling, and disposal of waste materials generated across its operations. Plastic packaging waste is segregated at source and either reused internally, wherever feasible, or disposed of through authorized recyclers in compliance with applicable regulations
b. E-waste	E-waste generated from operations is channelled to CPCB-authorized recyclers and Producer Responsibility Organizations (PROs) in accordance with the E-Waste (Management) Rules and applicable RoHS requirements.
c. Hazardous waste	Hazardous waste is handled, stored, transported, and disposed of through authorized agencies in compliance with statutory environmental regulations, ensuring complete traceability.
d. Other waste	Non-hazardous waste streams, including metal scrap, cardboard, thermocol, and plastic waste, are reused or recycled wherever feasible through authorized recyclers. Through these practices, the Company aims to maximize resource recovery, minimize waste sent to landfill, and strengthen its circular economy initiatives.

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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.**

Extended Producer Responsibility (EPR) is applicable to EPACK Durable. The Company has established documented processes to address its EPR obligations, including waste collection in accordance with approved EPR plans, engagement with authorized recyclers, and compliance with the applicable provisions of the Plastic Waste Management Rules and E-Waste Management Rules. The documented framework also includes periodic review of EPR-related processes to support continued alignment with applicable regulatory requirements.

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	53	53	100%	53	100%	53	100%	0	0%	53	100%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**479**	**479**	**100%**	**479**	**100%**	**53**	**11.06%**	**0**	**0%**	**479**	**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%
Other	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 (D)	% (D / A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	494	494	100%	494	100%	0	0%	0	0%	494	100%
Female	22	22	100%	22	100%	22	100%	0	0%	22	100%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**516**	**516**	**100%**	**516**	**100%**	**22**	**4.26%**	**0**	**0%**	**516**	**100%**
Other than Permanent Workers											
Male	2385	2002	84%	2385	100%	0	0%	0	0%	2385	100%
Female	872	846	97%	872	100%	872	100%	0	0%	872	100%
Other	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	**3257**	**2848**	**87%**	**3257**	**100%**	**872**	**26.77%**	**0**	**0%**	**3257**	**100%**

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

	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Cost incurred on wellbeing measures as a % of total revenue of the Company	0.06%	0.04%

2 Details of retirement benefits, for Current and Previous FY

Benefits	FY (2025-26) (Current Financial Year)			FY (2024-25) (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted 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	30.3%	30%	Y	28%	33%	Y
ESI	0.41%	79%	Y	2.3%	65.1%	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? If not, whether any steps are being taken by the entity in this regard.

Yes. EPACK Durable's premises and offices are designed to ensure accessibility for differently abled employees and workers. Accessibility provisions include ramps to facilitate mobility and separate washrooms tailored to meet the specific needs of differently abled individuals, thereby promoting 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, EPACK Durable is an Equal Opportunity Employer and has established an Equal Opportunities Policy which can be accessed from the following link: https://epackdurable.com/other-internal-policies/

The Company recognizes that a diverse and inclusive workforce is fundamental to sustainable growth, ethical business practices, and long-term value creation. The policy is aligned with the Constitution of India, the Rights of Persons with Disabilities Act, 2016, the Transgender Persons (Protection of Rights) Act, 2019, and other applicable laws.

The policy aims to promote an inclusive workplace free from discrimination and harassment, enhance participation and engagement of diverse groups, remove physical, digital, and social barriers, ensure fair and transparent employment practices, and strengthen compliance with legal and ESG requirements.

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	NA	NA
Total	**NA**	**NA**	**NA**	**NA**

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 Other than Permanent Workers Permanent Employees Other than Permanent Employees	Yes, EPACK Durable has a structured, confidential, and transparent Internal grievance redressal mechanism (GRM) to address workplace concerns, reinforcing the Company's commitment to a fair, respectful, and safe work environment. It applies across all locations and covers all internal stakeholders, including employees, contract workers, trainees, and third-party personnel. The mechanism addresses a broad spectrum of issues, including compensation, working conditions, workplace conduct, management decisions, discrimination, contractual compliance, and health and safety, supported by clearly defined roles and processes. The GRM operates through a tiered governance structure with defined responsibilities and timelines to ensure timely and equitable resolution, following a clear escalation flow. Employees are encouraged to seek early resolution through informal channels. However, a formal process enables written grievance submission, followed by confidential investigation, documented outcomes, and structured communication. Escalation and appeal provisions across these levels ensure accountability, consistency, and effective closure.

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

Category	FY (2025-26) (Current Financial Year)			FY (2024-25) (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	0	0%	426	NA	NA
Female	53	0	0%	45	NA	NA
Other	0	0	0%	0	NA	NA
Total Permanent Workers						
Male	494	0	0%	465	NA	NA
Female	22	0	0%	25	NA	NA
Other	0	0	0%	0	NA	NA

8 Details of training given to employees and workers:

Category	FY (2025-26) (Current Financial Year)					FY (2024-25) (Previous Financial Year)				
	Total (A)	On Health 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	255	60%	160	38%	426	351	82%	235	55%
Female	53	48	91%	18	34%	45	40	89%	41	91%
Others	0	0	0%	0	0%	0	0	0%	0	0%
Total	**479**	**303**	**63%**	**178**	**37%**	**471**	**391**	**83%**	**276**	**59%**
Workers										
Male	494	400	81%	277	56%	465	400	86%	400	86%
Female	22	17	77%	16	73%	25	20	80%	25	100%
Others	0	0	0%	0	0%	0	0	0%	0	0%
Total	**516**	**417**	**81%**	**293**	**57%**	**490**	**420**	**86%**	**425**	**87%**

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

Category	FY (2025-26) (Current Financial Year)			FY (2024-25) (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Total Permanent Employees						
Male	426	348	82%	426	334	78%
Female	53	31	58%	45	23	51%
Other	0	0	0%	0	0	0%
Total	**479**	**379**	**79%**	**471**	**357**	**76%**
Total Permanent Workers						
Male	494	350	71%	465	359	77%
Female	22	15	68%	25	20	80%
Other	0	0	0%	0	0	0%
Total	**516**	**365**	**71%**	**490**	**379**	**77%**

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 plants. 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?

The Company 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, the Company has a structured mechanism providing all workers an accessible channel to raise workplace incidents, near-misses, inadequate PPE, unsafe handling of chemicals or hazardous materials, and non-compliance with safety procedures. Workers may report such hazards through multiple channels including supervisors, HR representatives, written grievance forms, email, anonymous grievance boxes, and verbal reporting mechanisms. The grievance mechanism specifically covers unsafe working conditions, defective equipment, inadequate PPE, unsafe handling of hazardous materials, workplace incidents, and non-compliance with safety procedures. The Company also provides protection against retaliation for workers raising such concerns in good faith.

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

Yes, the Company facilitates access to non-occupational healthcare through periodic medical camps, general and specialist consultations, including tele-consultations, and targeted health awareness initiatives. Employees and their dependents are covered under medical insurance or the ESI scheme, ensuring baseline financial protection and access to care. For employees engaged in hazardous roles, the Company mandates biannual health check-ups along with role-specific medical assessments, reinforcing its commitment to proactive health monitoring and risk mitigation.

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

Safety Incident/Number	Category	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil	Nil
	Workers	Nil	Nil
Total recordable work-related injuries	Employees	Nil	Nil
	Workers	Nil	Nil
No. of fatalities	Employees	Nil	Nil
	Workers	Nil	Nil
High consequence work-related injury or ill-health (excluding fatalities)	Employees	Nil	Nil
	Workers	2	Nil

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

EPACK Durable prioritizes occupational health and safety through a comprehensive safety management system guided by its Internal Safety Committee. The Company implements preventive measures to maintain a safe working environment across its facilities.

Key initiatives include daily safety rounds and hazard identification, regular safety training and awareness programs for employees and contract workers, periodic mock drills for emergency preparedness, routine inspection and maintenance of firefighting equipment, and weekly safety review meetings led by unit heads. The Company also promotes safety culture through initiatives such as National Safety Week, provides Personal Protective Equipment (PPE) free of cost, and encourages continuous improvement through employee safety suggestion mechanisms.

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

Category	FY (2025-26) (Current Financial Year)			FY (2024-25) (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
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	EPACK Durable undertakes periodic internal assessments across all plants to strengthen occupational health, safety, and operational compliance practices. The Company ensures the provision of appropriate personal protective equipment (PPE), regular safety training programs, and mock drill exercises for employees and workers. In addition, machine safeguarding mechanisms, including sensor-based systems and protective fencing, have been installed across operational areas to enhance workplace safety standards. To promote a safe and healthy working environment, EPACK has implemented measures such as scheduled employee break intervals, installation of cyclone filter stack systems across plant and shopfloor areas, and adequate ventilation and air suction systems through turbo ventilators to support air quality and worker well-being.
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.

- Safety and workplace well-being measures implemented across the facilities include the installation of hooters in forklift operating areas, turbo ventilators for enhanced air circulation, and cyclone filter stack systems across plant and shopfloor areas to support dust control and air quality management. Adequate suction and ventilation mechanisms have also been incorporated within operational areas to promote a safer and healthier working environment.
- Quarterly thermography schedule is created for all electrical panels and high load equipment's to identify overheating.
- Strict cleaning schedule applied to remove combustible dust, oil or debris that can act as fuel or fire.
- Marking of yellow no storage line on the ground 3 meters from the boundary of the poles.
- High-definition CCTV cameras with night vision along with stringent 24/7 inspection.

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 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 (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Employees	0	0	0	0
Workers	2	0	0	2

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/NA)**

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. The assistance is based on individual circumstances and organizational discretion.

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

Category	% of value chain partners (by value of business done with such partners) that were assessed-Supply chain
Health & Safety Practices	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.
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 chain.

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. The stakeholder engagement plan includes a process for stakeholder identification, stakeholder analysis, engagement plan and proper implementation. Stakeholder analysis is done based on the level of influence which can be high, medium or low. The final rating of their impact is given based on three (3) factors:

- Impact/ Influence of the business on the stakeholder
- Impact/ Influence of the stakeholder on the business
- Expectations, opinions, key concerns of stakeholders

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)	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
1	Employees & Workers	No	• Email • Company intranet • Weekly • appreciation meetings • Cross-functional department meeting	Weekly/ Quarterly/ Annually/ Need Basis	-	• 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 rating
2	Investors/ Shareholders	No	• Periodic meetings • Investor conferences • Earnings calls Investor and analysts meet • Media updates • Press release • Website • Periodic investor presentations • AGM	Annual/ Quarterly/ / Need Basis	-	• Business performance • Investor queries and concerns corporate governance • To facilitate discussions on career progression, performance reviews, and ratings
3	Community	Yes	• CSR activities • Community events • Community surveys and volunteering activities • Meeting	On Regular Basis)		• 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

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)	Details of Other Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
4	Customers	No	• Customer meetings • Award ceremonies • Periodic participation in surveys conducted by customers • Customer feedback and complaint mechanisms	Need Basis		• To enhance customer awareness on product and technical developments • To receive and act upon customer feedback
5	Government and Regulatory Authorities	No	• 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
6	Suppliers	No	• Supplier meets • Award ceremonies • Periodic participation in surveys conducted by suppliers	Need Basis		• 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 has developed a Stakeholder Engagement Plan (SEP) to define roles, responsibilities, and engagement mechanisms for key stakeholder groups across economic, environmental, and social matters. The SEP assigns consultation responsibilities to relevant functions, including Finance, Human Resources, EHS, Compliance, CSR, and Plant Operations, and outlines engagement channels, documentation requirements, and feedback mechanisms.

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 stakeholders to identify and manage environmental and social topics. While no material suggestions were received during the reporting period, the Company remained committed to incorporating stakeholder inputs into relevant policies and operational practices, as applicable.

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 any specific concerns from vulnerable or marginalized stakeholder groups. However, EPACK Durable remained committed to inclusive stakeholder engagement and would take appropriate actions should such concerns arise 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 (2025-26) (Current Financial Year)			FY (2024-25) (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	479	275	57%	471	267	56.6%
Other than permanent	0	0	0%	0	0	0%
Total	**479**	**275**	**57%**	**471**	**267**	**56.7%**
Workers						
Permanent	516	196	38%	490	378	77%
Other than permanent	3257	1220	37%	3818	1336	35%
Total	**3773**	**1416**	**38%**	**4308**	**1714**	**40%**

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

Category	FY (2025-26) (Current Financial Year)					FY (2024-25) (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%	426	0	0%	426	100%
Female	53	0	0%	53	100%	45	0	0%	45	100%
Other	0	0	0%	0	0%					
Other than Permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Other	0	0	0%	0	0%					
Workers										
Permanent										
Male	494	0	0%	494	100%	465	0	0%	465	100%
Female	22	0	0%	22	100%	25	0	0%	25	100%
Other	0	0	0%	0	0%					
Other than Permanent										
Male	2385	0	0%	2385	100%	3000	0	0%	3000	100%
Female	872	0	0%	872	100%	818	0	0%	818	100%
Other	0	0	0%	0	0%					

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

a. Median remuneration / Wages

Category	Male		Female		Others	
	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)	Number	Median remuneration/ salary/ wages of respective category (₹)
Board of Directors (BoD)	9	10,00,000	1	10,00,000	0	-
Key Managerial Personnel	3	85,66,000	1*	35,67,000	0	-
Employees other than BoD and KMP	426	5,97,100	53	4,41,055	0	-
Workers	494	2,45,369	22	1,35,315	0	-

*Note M/s Jyoti Verma (KMP) has resigned with effect from 23 March,2026

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

	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Gross wages paid to females as % of total wages	6.65%	5.04%

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 Limited has established an Internal Grievance Redressal Mechanism to address grievances and concerns related to human rights, workplace conduct, employee welfare, discrimination, harassment, unfair treatment, health and safety, and other employment-related matters.

Employees may raise concerns relating to human rights issues such as workplace harassment, discrimination, unequal treatment, unsafe working conditions, abuse of authority, unethical conduct, violation of dignity, forced labour indicators, child labour concerns, excessive working hours, or any other conduct inconsistent with the Company's policies and code of conduct.

Complaints may be reported through designated reporting channels maintained by the Human Resources or relevant management teams. Upon receipt of a grievance, the concern is reviewed by the appropriate personnel or committee, depending on the nature and severity of the issue. Necessary corrective and preventive actions are implemented based on investigation findings.

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

Category	FY (2025-26) (Current Financial Year)			FY (2024-25) (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	NA
Discrimination at workplace	0	0	-	0	0	NA
Child Labour	0	0	-	0	0	NA
Forced Labour/Involuntary Labour	0	0	-	0	0	NA
Wages	0	0	-	0	0	NA
Other human rights related issues	0	0	-	0	0	NA

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

	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women 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 established an Anti-Discrimination Policy and a Diversity, Equity and Inclusion (DEI) framework that outline the Company's approach to preventing discrimination and harassment in the workplace. The policy defines roles and responsibilities for management and Human Resources in ensuring fair treatment, addressing complaints, and conducting investigations.

Employees and contractors are provided with designated grievance channels to report concerns, and the documented framework includes measures intended to protect complainants from retaliation or adverse consequences.

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 EPACK Durable's manufacturing plants were assessed through internal human rights reviews during the reporting period. The Company is committed to upholding the principles of its Human Rights Policy and maintains a zero-tolerance approach towards any instances of human rights violations or non-compliance across its operations.
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 9 above.**

NA

LEADERSHIP INDICATORS

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

EPACK Durable has documented a process for periodic review of its human rights-related policies. During the reporting period, no human rights complaints were reported through the Company's grievance mechanisms; accordingly, no modifications to business processes were identified as being required on account of such complaints.

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

-

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
Child labour	NA
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

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

NA

P6 Businesses should respect and make efforts to protect and restore the environment

ESSENTIAL INDICATORS

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

Parameter	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
From renewable sources		
Total electricity consumption **(A)**	5910	3713
Total fuel consumption **(B)**	-	-
Energy consumption through other sources **(C)**	-	-
Total energy consumed from renewable sources (A+B+C)	**5910**	**3713**
From non-renewable sources		
Total electricity consumption **(D)**	67725.74	72922
Total fuel consumption **(E)**	18621.73	10,642.58
Energy consumption through other sources **(F)**	-	-
Total energy consumed from non-renewable sources (D+E+F)	**86347.47**	**83564**
Total energy consumed (A+B+C+D+E+F)	**92258**	**87277**
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.0000048	0.0000040
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD Million)	0.000099	0.000081
Energy intensity in terms of physical Output	0.11	0.026
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 (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Water withdrawal by source (in kilolitres)			
I	Surface water	0	-
Ii	Groundwater	8664.44	8586.8
Iii	Third party water	84227	35229
Iv	Seawater / desalinated water	0	-
V	Other	0	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		**92891.44**	**43815.8**
Total volume of water consumption (in kilolitres)		**92891.44**	**43815.8**
Water intensity per rupee of turnover (Water consumed / revenue from operations) (KL / ₹)		0.0000049	0.0000020
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)* (Total water consumption / Revenue from operations adjusted for PPP)		0.000099	0.000041
Water intensity in terms of physical Output		0.11	0.013
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

*The increase in water consumption during the reporting period is primarily attributable to the commencement of testing activities for the washing machine product line at the Sri City manufacturing facility.

4 Provide the following details related to water discharged:

Parameter		FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)			
To Surface water	No treatment	0	22360
	With treatment	52777.24	3127
To Groundwater	No treatment	0	5459.86
	With treatment	0	-
To Seawater	No treatment	0	-
	With treatment	0	-
Sent to third-parties	No treatment	0	-
	With treatment	0	-
Others	No treatment	0	-
	With treatment	0	-
	Total water discharged (in kilolitres)	52777.24	30946.86

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

EPACK follows a structured water reuse and recycling approach across its operations, wherein wastewater generated from plant activities is routed to Common Sewage Treatment Plants for treatment and recovery. Approximately 80% of the water received at the plant is directed towards recycling processes, and the treated water is subsequently reutilized within manufacturing operations, supporting efficient water resource management and circularity initiatives.

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

Parameter	Please specify unit	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
NOx	µg/m3	35.3	37
SOx	µg/m3	28.6	14
Particulate Matter (PM)	µg/m3	61.4	98
Persistent organic pollutants (POP)	µg/m3	-	-
Volatile organic compounds (VOC)	µg/m3	-	-
Hazardous air pollutants (HAP)	µg/m3	-	-
Others – please specify	mg/m3	-	-

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 (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	CO_2 in MT	2457	1814
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	CO_2 in MT	13532	14726
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/ Revenue from operations	0.000000844	0.00000076
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_2e/USD Million	0.000017	0.000015
Total Scope 1 and Scope 2 emission intensity in terms of physical output	CO_2 in MT/Units of production	0.019	0.0049
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.**

As part of its GHG emissions reduction initiatives, EPACK has undertaken measures to enhance cleaner energy adoption and strengthen air emissions management across its manufacturing facilities. The Company has expanded its renewable energy utilization at the Bhiwadi plant, with installed solar capacity increasing from 0.5 MW to 1.5 MW. Additionally, cleaner fuel transition initiatives have been implemented, including the use of PNG at the Bhiwadi facility in place of conventional fuels, except for DG set operations. Emission control measures such as DG stack filters and 30-meter stack systems have also been installed to support effective air emissions management. The Dehradun facility currently operates on diesel-based systems, with DG stack filtration mechanisms incorporated as part of emissions control practices.

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

Parameter	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	945.84	1390.17
E-waste **(B)**	0.85	0.69
Bio-medical waste **(C)**	0.032	0.07
Construction and demolition waste **(D)**	0	-
Battery waste **(E)**	0	-
Radioactive waste **(F)**	0	-
Other Hazardous waste. Please specify, if any. **(G)**	10.50	7.88
Other non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	3629.45	5345.47
Total (A+B + C + D + E + F + G + H)	**4586.67**	**6744.31**
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations)	0.00000024	0.00000031
Waste intensity per rupee of turnover adjusted Purchasing for Power Parity (PPP) (Total wastegenerated / Revenue from operations adjusted for PPP)	0.0000049	0.0000063
Waste intensity in terms of physical output	0.006	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	**527.30**	**1102.18**
ii. Reused	262.9	133.8
iii. Other recovery operations	0	-
Total	**790.22**	**1235.98**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	**Plastic waste & Other non-hazardous waste**	
i. Incineration	0.05	4.46
ii. Landfill	1.2	-
iii. Other disposal methods	0.23	1.49
Total	1.48	5.95

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

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.**

All hazardous waste generated across the plants is disposed of through authorized incineration facilities in compliance with applicable waste management regulations. Plastic waste is primarily routed for recycling, with a significant portion being reused internally post regrinding within the manufacturing process. The Company engages authorized waste management and recycling vendors for disposal and resource recovery activities, with vendor allocations being periodically revised based on operational and compliance requirements.

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.
NA			

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
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:**

Yes, the Company is compliant with applicable environmental laws, regulations, and guidelines in India, including the Water (Prevention and Control of Pollution) Act, the Air (Prevention and Control of Pollution) Act, and the Environment (Protection) Act and related rules.

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
NA				

LEADERSHIP INDICATORS

1 **Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):**

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

(i) Name of the area

(ii) Nature of operations

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

Parameter		FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Water withdrawal by source (in kilolitres)		NA	NA
To Surface water			
To Groundwater			
To Seawater			
Sent to third-parties			
Others			
Total volume of water withdrawal (in kilolitres)			
Total volume of water consumption (in kilolitres)			
Water intensity per rupee of turnover (Water consumed / turnover)			
Water intensity (optional) – the relevant metric may be selected by the entity			
Water discharge by destination and level of treatment (in kilolitres)			
To Surface water	NA		
	NA		
To Groundwater	No treatment		
	With treatment – please specify level of treatment		
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		
	With treatment – please specify level of treatment		
Total water discharged (in kilolitres)			

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.

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

Parameter	Unit	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N2O, HFCs, PFCs, SF_6, NF_3, if available)	The Company is in the process of strengthening its climate disclosure framework through the phased assessment and accounting of Scope 3 greenhouse gas emissions.		
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity **(optional)** – the relevant metric may be selected by the entity			

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

No

3 **With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities**

NA

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

S. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
The company has enhanced the installed solar capacity at all its plants, enabling a greater share of its energy requirements to be met through solar power rather than traditional energy sources.				

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

Yes, the Company has a Business Continuity Plan covering identifiable risks such as technical failures, fires, natural disasters, and other emergencies. The plan aims to ensure continuity or timely restoration of critical business functions in the event of major disruptions beyond reasonable control. It also included provisions relating to cyber resilience, data recovery, and supply chain disruption scenarios.

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

NA

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

NA

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.**

6

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	Refrigeration and Air Conditioning Manufacturing Association	National
2	Electronic Industries Association of India	National
3	Consumer Electronics and Appliances Manufacturers Association	National
4	Engineering Export Promotion Council of India	National
5	Federation of Indian Export Organisations	National
6	Confederation of Indian Industry	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.**

S. No.	Name of authority	Brief of the case	Corrective action taken
No legal actions were reported against the entity in relation to anti-competitive practices.			

LEADERSHIP INDICATORS

1 Details of public policy positions advocated by the entity:

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

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.

S. No.	Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable to the Company, hence 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

S. 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 ₹)
Not Applicable since the Company does not have any ongoing projects for which Rehabilitation and Resettlement (R&R) have taken place.						

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

EPACK Durable Limited has established an External Grievance Redressal Mechanism for neighbouring communities. Grievances can be submitted through phone, email, website, or written complaints, with contact details displayed at corporate offices and facilities for accessibility.

All grievances are acknowledged within 48 working hours and recorded in a centralized grievance register for tracking and monitoring. Concerns within scope are classified and forwarded to relevant departments for investigation and corrective action, particularly for serious environmental or social issues. A formal response is provided within 15 working days, with periodic updates shared in case of delays.

The mechanism includes a defined escalation matrix, progressing from facility-level resolution to the Corporate ESG Manager, Senior Management/ESG Committee, and ultimately the Board for high-risk matters. Grievances are closed after implementation of corrective measures, preferably with complainant confirmation and feedback.

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

Category	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
Directly sourced from MSMEs/ small producers	7.21%	7.22%
Directly from within India	67%	67%

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

Location	FY (2025-26) (Current Financial Year)	FY (2024-25) (Previous Financial Year)
	% of Job creation	% of Job creation
Rural	-	-
Semi-urban	52%	49%
Urban	48%	51%
Metropolitan	-	-

LEADERSHIP INDICATORS

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

S. No.	Details of negative social impact identified	Corrective action taken
	Not Applicable	

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

S. No.	State	Aspirational District	Amount spent (In ₹)
1	Rajasthan	Jaipur	3,100,000
2	Gujarat	Ahmedabad, Mehsana, Gandhi Nagar, Patan and Anand	6,440,000
3	Delhi NCR	Kirti Nagar	1,884,000

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

No

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

Not Applicable

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

Not Applicable

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

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
		Not Applicable		

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

S. No.	Name of authority	Brief of the Case	Corrective action taken
		Not Applicable	

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

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Arya Foundation[1]	500	100%
2	Future Eva Foundation[2]	435	100%
3	Tathastu Bhava[2]	75	100%

1) The CSR initiatives focused on eradicating hunger, poverty, and malnutrition; promoting rural development, education, healthcare (including preventive healthcare), women's empowerment, and environmental sustainability to support inclusive and sustainable community development.

2) The main objective of the CSR activity was to support and promote education.

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.

EPACK Durable has implemented a structured approach to managing customer feedback and grievances, leveraging both its website and periodic customer satisfaction surveys. Through the 'Contact Us' section, customers can submit queries, complaints, and suggestions, which are addressed in a timely and systematic manner. Insights gathered from surveys and direct feedback are regularly evaluated to assess service quality, identify improvement areas, and drive continuous enhancements in customer experience and overall operational effectiveness.

2		
	Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:	100%
	Environmental and social parameters relevant to the product	EPACK's consumer durable products are compliant with applicable safety and quality standards, including BIS certification, and carry energy efficiency labels where required.
	Safe and responsible usage	
	Recycling and/or safe disposal	

3 Number of consumer complaints in respect of the following:

Category	FY (2025-26) (Current Financial Year)			FY (2024-25) (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	-	0	0	NA
Advertising	0	0	-	0	0	NA
Cyber-security	0	0	-	0	0	NA
Delivery of essential services	0	0	-	0	0	NA
Restrictive Trade Practices	0	0	-	0	0	NA
Unfair Trade Practices	0	0	-	0	0	NA
Other	0	0	-	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 has an Information Technology Security Policy and has established a comprehensive security framework to protect its information assets, operations, and personal data, which can be accessed from the following link: https://epackdurable.com/other-internal-policies/

The policy covers all facets of the Company's technological and physical environment, including personnel (employees, contractors, partners, and associated entities), systems and devices (network infrastructure, standalone systems, application databases, and servers), data and information (including personal data, business-critical information, software, and sensitive data such as PII and financial records), and both physical and virtual environments (office premises, work-from-home setups, VPN access, and internet/social media channels).

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.**

EPACK has not encountered any recurring instances related to advertising, delivery of essential services, cybersecurity, customer data privacy, product recalls, or any penalties or actions by regulatory authorities concerning the safety of its products and services. Accordingly, no corrective actions were required or implemented during the current financial year, as no such instances were recorded.

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

a	Number of instances of data breaches	0
b	Percentage of data breaches involving personally identifiable information of customers	0
c	Impact, if any, of the data breaches	Nil

LEADERSHIP INDICATORS

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

EPACK Durable's website provides information about the Company, services offered, and details about the products. For more details visit: Our Products | EPACK Durable

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

The product manual provided with all products is structured to offer comprehensive guidance, ensuring ease of use, safety, and effective maintenance. It includes detailed sections on safety instructions, component identification, and operational guidelines to support correct usage. Installation procedures, including unit setup, draining, and unlocking steps, are clearly outlined to facilitate proper handling. The manual further covers maintenance practices, troubleshooting support, warranty details, and e-waste guidelines to promote responsible usage and disposal. Additionally, information on service stations and offices is included to enable timely access to after-sales support, reflecting the Company's commitment to customer convenience and product reliability.

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

Customer support details, including the helpline number and email ID, are clearly provided in the product manual to facilitate easy access to assistance and enable prompt resolution of customer queries.

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.**

Yes, the Company ensures clear and comprehensive product disclosures to support transparency and informed customer decisions. Product labelling includes

Key information such as Maximum Retail Price (MRP), manufacturing address, manufacturing month and year, and relevant safety information, ensuring traceability and regulatory compliance.

In addition, product ratings and quality indicators are provided to reflect performance and reliability, reinforcing the Company's commitment to transparency, consumer awareness, and adherence to applicable standards.

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)

Not Applicable