

August 18, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

Scrip Code: 500135

National Stock Exchange of India Limited

Exchange Plaza, C/1, Block G,
Bandra-Kurla Complex, Bandra (E), Mumbai - 400051

Trading Symbol: EPL

Sub. : Business Responsibility and Sustainability Report of EPL Limited (“Company”) for the Financial Year 2024-25

**Ref. : 1. Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (“SEBI LODR Regulations”)
2. ISIN: INE255A01020**

Sir/ Madam,

In terms of the above referred provisions of the SEBI LODR Regulations, the Business Responsibility and Sustainability Report of the Company, for the Financial Year 2024-25 (“BRSR”), is enclosed herewith.

The BRSR forms an integral part of the Integrated Annual Report for the Financial Year 2024-25, which is available on the website of the Company at <https://www.eplglobal.com/investors>, and on the website of National Securities Depository Limited, who have been appointed to provide the e-Voting facility to the Members of the Company with respect to the ensuing 42nd Annual General Meeting of the Company, at <https://evoting.nsdl.com>.

This is for your information and records.

Thanking you.

Yours faithfully,
For **EPL Limited**

Onkar Ghangurde

Head - Legal, Company Secretary & Compliance Officer

Encl.: As above

Registered Office

P.O. Vasind, Taluka Shahapur, Dist. Thane 421604, Maharashtra

Tel: +91 9673333971/9882

CIN: L74950MH1982PLC028947

complianceofficer@eplglobal.com

EPL LIMITED

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Mumbai 400 013, India

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BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Business Responsibility and Sustainability Reporting ("BRSR") is the practice of companies disclosing information about their Environmental, Social, and Governance (ESG) performance. It goes beyond financial reporting to provide stakeholders with a comprehensive view of a company's non-financial impacts and contributions to sustainable development. BRSR covers topics such as environmental impact, social responsibility, and good governance practices, aiming to promote transparency and accountability.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

Sr. No.	Particulars	Financial Year 2024-25 ("FY 2024-25")
1.	Corporate Identity Number (CIN) of the Listed Entity	L74950MH1982PLC028947
2.	Name of the Listed Entity	EPL Limited ("EPL"/"Company"/"Entity")
3.	Year of incorporation	December 22, 1982
4.	Registered office address	P.O. Vasind, Taluka: Shahapur, District: Thane, Maharashtra – 421604
5.	Corporate address	Top Floor, Times Tower, Kamala City, Senapati Bapat Marg, Lower Parel, Mumbai, Maharashtra - 400013
6.	E-mail	complianceofficer@epglobal.com
7.	Telephone	+91 22 2481 9000/ 9200
8.	Website	www.epglobal.com
9.	Financial year for which reporting is being done	April 1, 2024, to March 31, 2025
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (Scrip Code: 500135), and National Stock Exchange of India Limited (Scrip Code: EPL)
11.	Paid-up Capital	₹ 63,91,19,470/-
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Onkar Ghangurde, Head- Legal, Company Secretary & Compliance Officer, Tel: 91-22-24819121, e-mail: complianceofficer@epglobal.com
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	Standalone basis
14.	Name of assurance provider	Not assured ⁽¹⁾
15.	Type of assurance obtained	Not assured ⁽¹⁾

Note

(1) The Company has obtained reasonable level of assurance from SGS India Private Limited, based on the Global Reporting Initiative (GRI) Standards.

II. Products/services

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

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Manufacturing	Production of plastic packaging materials, including multilayer collapsible tubes and laminates, primarily used for packaging consumer products across Beauty & Cosmetics, Oral Care, Food & Nutrition, Pharma & Health and Home Care.	93.24%

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

Sr. No.	Product/Service	NIC Code	% of total Turnover Contributed
1	Manufacturing of collapsible laminate, plastic tubes and laminates	22203	93.24%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

III. Operations

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

Location	Number of plants	Number of offices	Total
National	7	3	10
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	5
International (No. of Countries)	29

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

18.89%

c. A brief on types of customers

As a global leader in specialized packaging, EPL serves a diverse range of customers across multiple industries. Our clientele includes international, regional, and local niche brands in sectors such as Beauty & Cosmetics, Oral Care, Food & Nutrition, Pharma & Health and Home Care.

IV. Employees

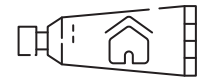
20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	466	414	88.84%	52	11.16%
2	Other than Permanent (E)	40	30	75%	10	25%
3	Total employees (D + E)	506	444	87.75%	62	12.25%
WORKERS						
4	Permanent (F)	977	901	92.22%	76	7.78%
5	Other than Permanent (G)	1,297	846	65.23%	451	34.77%
6	Total workers (F + G)	2,274	1,747	76.82%	527	23.18%

b. Differently abled employees and workers:

Sr. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1	Permanent (D)	1	1	100%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	Total differently abled employees (D + E)	1	1	100%	0	0%
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	64	48	75%	16	25%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total differently abled workers (F + G)	64	48	75%	16	25%



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21. Participation/Inclusion/Representation of women:

Particular	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers:

Particular	FY 2024-25			FY 2023-24			FY 2022-23		
	(Turnover rate in current FY)			(Turnover rate in previous FY)			(Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	8.87%	13.33%	9.31%	8%	1%	10%	9%	2%	11%
Permanent Workers	18.52%	16.30%	18.37%	23%	1%	24%	28%	1%	28%

V. Holding, Subsidiary and Associate Companies (including Joint Ventures):

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

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business responsibility initiatives of the listed entity? (Yes/No)
1	Epsilon Bidco Pte. Limited	Holding	0%	No
2	Lamitube Technologies Ltd. ⁽¹⁾	Subsidiary	100%	No
3	Lamitube Technologies (Cyprus) Ltd. ⁽¹⁾	Subsidiary	100%	No
4	Arista Tubes, Inc. ⁽¹⁾	Subsidiary	92.65%	No
5	EPL Brasil LTDA ⁽¹⁾	Subsidiary	100%	No
6	P.T. Lamipack Primula	Associate	30%	No
7	Clean Max Aria Private Limited	Associate	49%	No

Note:

(1) The above mentioned subsidiaries are direct subsidiaries of the Company.

VI. CSR Details:

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
a. Turnover (in ₹)	13,23,02,05,149/-
b. Net worth (in ₹)	10,28,17,53,026/-

VII. Transparency and Disclosures Compliances:

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	2	0	-	10	0	-

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) *	FY 2024-25 (Current FY)			FY 2023-24 (Previous FY)		
		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
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	0	0	-	320	0	All customer complaints within the India region, were successfully resolved and updated on SAP system.
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	Yes	0	0	-	0	0	-

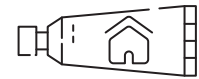
* Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	General grievance can be raised on info@epglobal.com
Investors (other than shareholders)	https://www.epglobal.com/investors/
Shareholders	https://www.epglobal.com/investors/
Employees and Workers	https://www.epglobal.com/sustainability/
Customers	SAP and DMS portal [Customers have access to these portals]
Value Chain Partners	https://www.epglobal.com/sustainability/

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

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

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Materials	Risk	Limited availability of recycled materials and supplier-side innovation, coupled with the slow adoption of sustainable products by customers, hinders the pace of transition.	A structured approach to maximizing the productive use of materials throughout their life cycles, with an emphasis on incorporating recycled inputs. Collaborating with customers to create sustainable products. Challenge: High costs associated with recycled materials.	Negative
2	Energy	Opportunity	Energy management at EPL, focusing on measures to lower energy intensity and enhance the proportion of renewable energy sources.	Renewable energy transition.	Positive

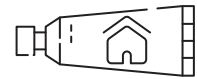


BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Water and Effluents	Opportunity	Managing water usage in operations, including efforts to recycle water and minimize water intensity.	Water reused through Sewage Treatment Plants (STP) and recycling process water via a closed-loop system.	Positive
4	Climate Change	Opportunity	EPL's initiatives to reduce or mitigate greenhouse gas emissions are making valuable contributions to both national and global efforts in combating the climate change crisis. This includes the implementation of the process of water recycling through a closed-loop system.	EPL is committed to reducing greenhouse gas emissions, supporting national and global climate action. As a signatory to the Science Based Targets initiative (SBTi), EPL has a clear strategy to lower GHG emissions. The company also ensures environmental compliance and recycles process water using a closed-loop system.	Positive
5	Waste	Opportunity	Our operations generate both hazardous and non-hazardous waste, potentially impacting the environment. We employ a closed-loop system for processing water recycling.	Compliance with waste recycling and disposal regulations. Process water recycling through a closed-loop system.	Positive
6	Human Capital Development	Opportunity	Policies and practices related to human resource development, including recruitment, employee retention, and the provision of opportunities for skill enhancement and ongoing learning to support their professional growth.	EPL's success is driven by some of the most talented executives and highly productive employees in the industry, due to our global learning community nurtured through Individual Development Plans (IDPs) and our online learning platform.	Positive
7	Labor Relations	Opportunity	Policies and practices related to employee working conditions, well-being, and discussions on key operational changes.	At EPL, we recognize that our Human Resources are invaluable assets and essential contributors to the company's growth and success. Individuals with the right skills, competencies, and mindset, whose aspirations align with the opportunities presented in each role, are the key to our continued progress.	Positive

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Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Diversity, Equal Opportunity and Nondiscrimination	Opportunity	Promoting fairness and equal opportunity for all individuals, regardless of race, religion, gender, sexual orientation, age, education, or any other characteristic.	EPL operates across five states in India and employs a robust workforce of 1,443 permanent employees, along with 1,337 workers engaged through third-party contracts and apprenticeship programs. Our workforce is highly diverse, encompassing a wide range of languages, age groups, ethnicities, genders, and differently abled individuals. As an equal opportunity employer, we are committed to fostering an inclusive environment and have established clear policies and initiatives to promote diversity and inclusion within our organization.	Positive
9	Local Communities	Opportunity	Engagement with the local community through development programs and initiatives, resulting in positive contributions and impactful outcomes.	-	Positive
10	Customer Satisfaction	Risk	The shelf life of materials and transport damage can negatively impact on the product's quality.	<p>Action: EPL implemented robust inventory and logistics management systems</p> <p>Details:</p> <ul style="list-style-type: none"> • Shelf-Life Tracking: Introduced a digital inventory system with FIFO (First-In, First-Out) and shelf-life alerts to ensure materials are used before expiration. • Supplier Quality Agreements: Works closely with suppliers to ensure raw materials meet shelf-life and storage condition requirements. • Packaging Improvements: EPL uses reinforced or customized packaging solutions to protect tubes during transit. • Transport SOPs: Standardize transportation processes with trained logistics partners to handle materials and finished products safely. • Material Handling SOPs: Implement strict GMP-based procedures for material reception, inspection, storage, and dispensing to minimize contamination or degradation. 	Negative



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Sr. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
10 (Contd.)				<ul style="list-style-type: none"> • Regular Audits and Training: Conduct periodic audits and staff training on GMP principles, focusing on hygiene, traceability, and proper handling of time and condition sensitive materials. • Quality Control Checks: Establish in-process and post-production quality control checkpoints to identify any material related or transport induced defects early. • Documentation and Traceability: Maintain comprehensive records for raw material batch usage, storage conditions, and transport logs to trace back any quality issues to their source. • Preventive Maintenance: Keep machinery and storage areas clean, well-maintained, and compliant with GMP to prevent unintended material exposure or degradation. 	

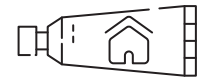
SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No/NA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	b. Has the policy been approved by the Board? (Yes/No/NA)	The Board has formally approved all essential policies in compliance with Indian laws and regulations. Additionally, all internal operational policies have been duly approved and signed by the management, as necessary.								
	c. Web Link of the Policies, if available	The weblink(s) for policies: https://www.eplglobal.com/investors/ Policies meant for internal use are available on our internal web portal.								
2	Whether the entity has translated the policy into procedures. (Yes / No/ NA)	Yes, the Company has translated the relevant policies and incorporated them into its procedures and practices.								
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes, EPL has established a Supplier Code of Conduct and expects its value chain partners to adopt and implement the outlined policies in their operations. Please refer to our Supplier Code of Conduct at https://www.eplglobal.com/wp-content/uploads/2024/08/Supplier-Sustainability-Code-of-Conduct.pdf								

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Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
4	Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	UNGC, SDG, ISO 37001:2016, Member of Institute of Directors	BIS Certification, SMETA/SEDEX audits, ISO 28000:2022	ISO 45001:2018 and WASH Pledge	ISO 20400:2017	ISO 45001:2018, SEDEX, WASH Pledge	ISO 14001:2015, ISO 50001:2018, SBTi, CEO water Mandate, India Plastic Pact	UNGC, ISO 37001:2016, Member of Institute of Directors	UNGC	ISO 27001:2022, Data Security Council of India
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>EPL has set the following goals and targets to be achieved by Financial Year 2029-30 ("2030"):</p> <ul style="list-style-type: none"> EPL has committed to achieve 60% of sustainable product sale by 2030. Number of incidents of non-compliance with regulations concerning the health and safety impacts of our products "zero" by 2030. 100 % plants operating with a top-rated quality management system by 2030. Train 100% of the workforce in business ethics through classroom and e-learning programs by 2030. Achieve zero fatalities annually. Reach 32% female representation in the global workforce by 2030. Achieve 5% of recycled input materials consumed by 2030. Reduce emissions (Scope 1 + Scope 2) by 55% by 2030, based on the 2017 baseline. Achieve Net Zero Emissions across the value chain by 2050. 50% of water to be recycled by 2030. 50% of Renewable energy consumption for the organization by 2030. Employee engagement score 70% by 2030. Zero waste to landfill by 2030. 								



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Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6	Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.	<p>Progress for FY 2024-25:</p> <ul style="list-style-type: none"> 33% of product (Tube) sold are recyclable. 100% plants with top rated quality management system. PCR consumption increased sixfold. 87% of employees were trained through classroom and e-learning modules, with 100% awareness communicated through various channels. Zero fatalities were reported. 30% of women employees across the globe. 7% reduction in emissions (Scope 1 and Scope 2) was achieved, compared to the 2017 baseline. Employee engagement score 80% in FY 2024-25. EPL listed as Great Place to Work in 6 out of 10 countries of operation. 93% of waste gets recycled instead of landfilling. 								

Governance, leadership and oversight	
7	<p>Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements:</p> <p>A comprehensive statement from our Managing Director outlining our sustainability goals, commitments, and progress can be found in the Annual Report under the MD and CEO's Desk section.</p>
8	<p>Details of the highest authority responsible for implementation and oversight of the Business Responsibility Policy (ies):</p> <p>Mr. Anand Kripalu, Managing Director & Global CEO, is responsible for the implementation and oversight of the Business Responsibility policies, operating under the guidance of the Board of Directors and its Committees.</p>
	<p>Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).</p> <p style="text-align: right;">Yes</p>
9	<p>If yes please provide details</p> <p>Yes. We have a Sustainability Steering Committee (SSC) consisting of the Managing Director and Senior Management of the Company.</p> <p>Role of the Sustainability Steering Committee:</p> <ul style="list-style-type: none"> To ensure deeper integration of sustainability into all aspects of EPL. To formulate EPL's sustainability and climate strategy aligned with UN Paris Agreement. To provide guidance on the setting of long, medium and short term goals in line with EPL's business strategy. To facilitate company-wide, cross-functional collaboration to address ESG (Environment, Social and Governance) and Sustainability related activities. To provide oversight on associated principal risks, risk exposure, potential impact, and risk mitigation measures. <p>In addition, the Risk Management Committee also assesses risks associated with ESG and Sustainability.</p>

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10 Details of Review of NGRBCs by the Company		Indicate whether review was undertaken by Director/Committee of the Board/Any other Committee								
Subject for Review		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Sustainability Steering Committee*								
b.	Description of other committee for performance against above policies and follow up action	Sustainability Steering Committee								
c.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Sustainability Steering Committee**								
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	Sustainability Steering Committee								

Notes:

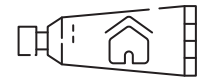
*At EPL, we follow a regular practice of periodical and need based review of our business responsibility policies by our departmental heads to ensure validity & effectiveness. Based on the review, we make necessary changes to policies and procedures to ensure that we are upholding our commitment for responsible business practices.

**EPL Sustainability Steering Committee quarterly reviews applicable statutory compliances as per SEBI LODR Regulations.

Subject for Review		Frequency (Annually / Half yearly /Quarterly/ Any other-please specify)								
		P1	P2	P3	P4	P5	P6	P7	P8	P9
a.	Performance against above policies and follow up action	Annually								
b.	Description of other committee for performance against above policies and follow up action	Quarterly								
c.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Quarterly								
d.	Description of other committee for compliance with statutory requirements of relevance to the principles and rectification	Quarterly								

11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	If yes, provide name of the agency.	Yes, EPL has obtained independent 3 rd party assurance from SGS India Private Limited for FY 2024-25.								

12	If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:	P1	P2	P3	P4	P5	P6	P7	P8	P9
	The entity does not consider the Principles material to its business (Yes/No)	NA								
	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA								
	The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA								
	It is planned to be done in the next financial year (Yes/No)	NA								
	Any other reason (please specify)	NA								



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SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE

This principle focuses on the importance of ethical conduct and transparency in business operations. Companies should follow ethical business practices and adhere to high standards of integrity. They should maintain transparency in their activities, operations, and financial reporting, and remain fully accountable for their actions.

Essential Indicators

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

Segment	Total number of training and awareness programmes held	Topics/Principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors ("BOD")	1	<ul style="list-style-type: none"> Code of conduct (Anti Bribery and Anti-Corruption) 	100%
Key Managerial Personnel	3	<ul style="list-style-type: none"> Environment (Energy, Water, Waste, Life Cycle Assessment, Emission), Sustainable Procurement and Local Sourcing Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace Cyber Security, Workplace Safety, Mental Wellbeing 	100%
Employees other than BOD and KMPs	7	<ul style="list-style-type: none"> Environment (Energy, Water, Waste, Life Cycle Assessment, Emission), Sustainable Procurement and Local Sourcing Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace Cyber Security, Workplace Safety, Mental Wellbeing Time Management Problem Solving Sustainability Champions, Advance Excel 	100%
Workers	21	<ul style="list-style-type: none"> Environment (Energy, Water, Waste, Life Cycle Assessment, Emission), Sustainable Procurement and Local Sourcing Code of Conduct, Anti-Bribery and Anti-Corruption, Prevention of Sexual Harassment at Workplace Cyber Security, Workplace Safety, Mental Wellbeing Skill Matrix Safety, 7QC Tools, Human Rights & Ethics etc. 	100%

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

Particular	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹) (For Monetary Cases only)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	0	0	0	0	0
Settlement	0	0	0	0	0
Compounding fee	0	0	0	0	0

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Non-Monetary				
Particular	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	0	0	0	0
Punishment	0	0	0	0

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	Nil

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

If yes, provide details in brief:

The Company has established an Anti-Bribery and Anti-Corruption policy, formulated in accordance with EPL's Code of Conduct and other existing policies such as the Whistle Blower Policy and the Conflict of Interest Management Policy, among others. It is also aligned with the relevant Anti-Bribery and Anti-Corruption laws and regulations in India. This policy is applicable to all stakeholders and individuals associated with EPL.

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

The said policy is available on the website of the Company at: <https://www.eplglobal.com/wp-content/uploads/2025/04/Code-Of-Conduct-for-Board-and-Employees.pdf>

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

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

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

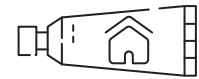
Case Details	FY 2024-25		FY 2023-24	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	-	0	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	-	0	-

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

NA

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

Particular	FY 2024-25	FY 2023-24
Number of days of accounts payables	51	80



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

9. Open-ness of business:

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

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.11%	1.02%*
	b. Number of trading houses where purchases are made from	14	10*
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	82.91%	100%*
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	0	0
	b. Number of dealers / distributors to whom sales are made	0	0
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	0	0
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0.17%	0.11%*
	b. Sales (Sales to related parties / Total Sales)	14.33%	14.58%*
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investment in related parties/ Total investment made)	90.02%	100%

Note:

*There is a change in the approach to calculate above mentioned figures. Hence, these figures have been revised.

Leadership Indicators

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

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
3	<ul style="list-style-type: none"> Physical Security, Access Control, Personnel Security, Education & Training. Overview of the principles covered in ISO 20400 & EPL's perspective & supplier's role in it. Guidance on shortfalls, if any to the supplier found out during the audits 	100% EPL Strategic suppliers covered through these programs

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No):

Yes

If Yes, provide details of the same:

To identify and monitor conflicts of interest involving the Directors, the Secretarial Team maintains a database of the Directors and the entities where they have a significant interest. This list is shared with the Finance Team, which flags these entities in their system to track any transactions entered into by the Company with them. Additionally, at the start of each financial year and whenever there are changes in their interests, the Company requests an updated list from each Board member of entities in which they hold a substantial interest. The Directors are also required to submit an annual declaration under the Code of Conduct, confirming that they will always act in the best interests of the Company and ensure that any personal or business relationships do not create conflicts with the Company's operations.

Senior Management personnel also provide an annual affirmation that they have not engaged in any material financial or commercial transactions that could potentially conflict with the Company's interests. During Board meetings, Directors refrain from participating in discussions where they may have a potential conflict of interest. Furthermore, a guidance mechanism is in place to help Directors and Senior Management personnel address any potential conflicts of interest when recommending or approving investment proposals or granting loans.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 2: BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

This principle highlights the importance of sustainable and safe production practices. Companies should strive to minimize the environmental impact of their activities and ensure that their products and services are safe for consumers and the environment.

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:

Sr. No.	Particular	FY 2024-25	FY 2023-24	Details of improvements in environmental and social impacts
1	R&D	28%	53%	Investment in analytical capability helped to innovate new products and helped the business to achieve better sustainability.
2	Capex	26%	59%	(Platina) options to replace non-sustainable (ABL) products for all the segments like beauty & cosmetics, oral care etc.

Note:

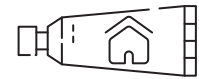
In FY 2024-25, the inclusion of CAPEX on patents in the R&D reporting represents a change from the previous fiscal year (FY 2023-24), where such expenditures were not considered. This adjustment has resulted in a change in the percentage of R&D expenditure, which is 28% for FY 2024-25 compared to 53% in FY 2023-24.

2. a.	Does the entity have procedures in place for sustainable sourcing? (Yes/No)	Yes
b.	If yes, what percentage of inputs were sourced sustainably?	60%

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)	We operate in a B2B model, where our products are used as packaging materials by our customers. In accordance with the Plastic Waste Management (PWM) Rules, it is our customers who are responsible for the reclamation of plastic packaging waste. We adhere to the Extended Producer Responsibility (EPR) framework introduced by the Central Pollution Control Board (CPCB), which became operational in April 2023. Under this framework, an EPR credit system has been implemented through designated digital wallets. We fulfill our assigned EPR obligations by procuring the required credits through this system and ensure full compliance with the applicable regulations.
b.	E-waste	NA
c.	Hazardous waste	
d.	Other waste	

4. a.	Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)	Yes
b.	If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?	Yes, EPR is applicable to our activities, and we are compliant with the Plastic Waste Management Rules regarding the same. Registration for units with Central Pollution Control Boards for EPR is under progress.
c.	If not, provide steps taken to address the same.	NA



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? (Yes/No)	Yes
---	-----

If yes, provide details in the following format:

NIC Code	Name of Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No)	If yes, provide the web-link.
22203	Plastic Flexible Tube Manufacturing (Recyclable Ready Polymeric Barrier Layer Tubes)	46%	Cradle to gate	Yes	No	NA

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

Sr. No.	Name of Product/Service	Description of the risk/concern	Action Taken
1	Aluminum Barrier Laminated (ABL) tubes	Non-Recyclable and Landfill (plastic pollution)	<ul style="list-style-type: none"> Converting from Non-Recyclable ABL format to Recyclable PBL (Polymeric Barrier Laminate) format Innovating & Introducing Sustainable Recycle Ready Products - Platina, GML Incorporating Post Consumer Recycled (PCR) in PBL Products - Etain, etc. Innovated and demonstrated the ABL Recyclability using advanced machinery imported from Germany (Project Liberty)

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

Sr. No.	Indicate input material	Recycled or re-used input material to total material (In % to Total Material considering the Value)	
		FY 2024-25	FY 2023-24
1	Post-Consumer Recycled (PCR)	0.85%	0.47%

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

Sr. No.	Particular	FY 2024-25			FY 2023-24		
		Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)	Re-Used (In MT)	Recycled (In MT)	Safely Disposed (In MT)
1	Plastics (including packaging)	-	-	3,536	-	-	9,533
2	E waste	-	-	-	-	-	-
3	Hazardous waste	-	-	-	-	-	-
4	Other waste	-	-	-	-	-	-

Note:

Since April 2023, EPR for Plastics has been carried out by purchase of EPR credits from Plastic Waste Processors (PWWs) via portal maintained by Central Pollution Control Board (CPCB), in line with applicable guidelines. On-ground plastic waste collection & disposal is carried out by PWWs authorized & monitored by CPCB/ State Pollution Control Board (SPCB). The above quantities have been reported basis the EPR Target that has been or will be fulfilled by EPL for successfully being compliant with the applicable targets.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Sr. No.	Indicate product category	Reclaimed products and their packaging materials (as % of total products sold in respective category)
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Not applicable

Note:

As our product is used as an integral component within our customer's final product, we do not have direct access or control over the end-of-life stage. Consequently, we are unable to independently reclaim or recycle the product or its packaging.

PRINCIPLE 3: BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

This principle emphasizes the importance of employee well-being. Companies should provide safe and healthy working conditions, fair wages, and opportunities for career development to all employees in their value chains, including suppliers, contractors, and temporary workers.

Essential Indicators

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

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	414	414	100%	414	100%	NA	NA	414	100%	414	414%
Female	52	52	100%	52	100%	52	100%	NA	NA	52	100%
Total	466	466	100%	466	100%	52	100%	414	100%	466	100%
Other than permanent employees											
Male	30	30	100%	30	100%	NA	NA	0	0%	NA	NA
Female	10	10	100%	10	100%	10	100%	NA	NA	10	100%
Total	40	40	100%	40	100%	10	25%	0	0%	10	25%

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

Category	% of workers covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	901	901	100%	901	100%	NA	NA	901	100%	NA	NA
Female	76	76	100%	76	100%	76	100%	NA	NA	76	100%
Total	977	977	100%	977	100%	76	100%	901	100%	76	100%
Other than permanent workers											
Male	846	846	100%	846	100%	NA	NA	0	0%	NA	NA
Female	451	451	100%	451	100%	451	100%	NA	NA	451	100%
Total	1,297	1,297	100%	1,297	100%	451	100%	0	0%	451	100%



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the Company	0.20%	0.22% ⁽¹⁾

Note:

(1) There is a change in the approach to calculate this figure. Hence, this figure has been revised.

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

Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
ESI	0%	39.94%	Y	0	84%	Y
Others - NPS	14.13%	0%	Y	3%	0%	Y

3. Accessibility of workplaces

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

V-Shesh, an award-winning India-based impact enterprise specializing in disability inclusion, has conducted an audit of our premises. They have certified that individuals with hearing and speech impairments can work here. Additionally, persons with disabilities are currently participating in apprenticeship programs at our factories.

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

The Company has a Diversity & Inclusion, Non-Discrimination, and Non-Harassment Policy that is in line with the Convention on the Rights of Persons with Disabilities and the Rights of Persons with Disabilities Act, 2016, along with its Rules. This policy is accessible on the Company's intranet portal.

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

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Category	Yes/No	If yes, then give details of the mechanism in brief
Permanent Workers	Yes	Speak Up Platform: The "Speak Up Platform" fosters a healthy, supportive environment where employees feel empowered to share their ideas, opinions, and concerns without fear of retaliation or penalties. At EPL, this platform is built on three key approaches: a Culture of Trust, Upholding the Code of Conduct, and a Commitment to Timely Action.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

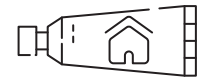
Category	FY 2024-25			FY 2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or union (D)	% (D/C)
Total Permanent Employees	466	0	0%	457	0	0%
Male	414	0	0%	419	0	0%
Female	52	0	0%	38	0	0%
Total Permanent Workers	977	0	0%	970	0	0%
Male	901	0	0%	912	0	0%
Female	76	0	0%	58	0	0%

8. Details of training given to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill Upgradation	
		Number (B)	% (B / A)	Number (C)	% (C / A)		Number (E)	% (E / D)	Number (F)	% (C / D)
Employees										
Male	414	414	100%	414	100%	451	451	100%	308	68%
Female	52	52	100%	52	100%	50	50	100%	30	60%
Total	466	466	100%	466	100%	501	501	100%	338	67%
Workers										
Male	901	901	100%	901	100%	2408	2408	100%	912	38%
Female	76	76	100%	76	100%	494	494	100%	58	12%
Total	977	977	100%	977	100%	2,902	2,902	100%	970	33%

Note:

Disclosure is provided for both permanent employees and workers.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	414	387	93.48%	419	410	97.85%
Female	52	31	59.62%	38	35	92.11%
Total	466	418	89.70%	457	445	97.37%
Workers						
Male	901	774	85.90%	912	851	93.31%
Female	76	45	59.21%	58	47	81.03%
Total	977	819	83.83%	970	898	92.58%

Note:

Disclosure is provided for both permanent employees and workers.

10. Health and safety management system

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

EPL has established a robust Occupational Health and Safety Management System (OHSMS) that is implemented across all its global operations. This system is anchored in EPL's Harmonized Manufacturing Policy (HMP), which incorporates key elements of ISO 45001:2018, particularly Sections 4, 5, and 8. The policy outlines a structured approach to managing health and safety, aligning with recognized international standards. The concluding section of the HMP clearly outlines the ISO components integrated within the policy framework.

All EPL manufacturing sites worldwide are ISO 45001:2018 certified by TUV Nord, underscoring our strong commitment to maintaining the highest standards of occupational health and safety.

To facilitate on-ground implementation, EPL has developed a comprehensive Safety, Health, and Environment (SHE) Manual. This manual serves as a practical resource for safety procedures, compliance measures, and industry best practices. It complements the SHE policy by offering clear and actionable guidelines for maintaining a safe workplace.

We prioritize ongoing employee engagement on safety matters and actively promote safe behaviours through structured communication and awareness programs. All employees and plant personnel undergo regular training sessions covering both basic and advanced fire safety measures. To ensure preparedness, mock evacuation drills are routinely conducted. EPL also collaborates with expert vendors to provide hands-on training in operating fire-fighting equipment.

In line with our culture of continuous improvement, EPL manufacturing units regularly participate in safety award programs conducted by the National Safety Council (NSC). This engagement not only acknowledges our safety efforts but also allows us to benchmark practices against industry leaders and adopt evolving best practices.

We are pleased to report zero workplace accidents involving employees during the reporting period, highlighting the success of our safety systems.

In addition to physical safety, EPL places significant emphasis on employee well-being, including mental health. The company has hosted multiple wellness sessions and interactive workshops led by healthcare professionals and subject matter experts, aimed at fostering holistic well-being.

The full Harmonized Manufacturing Policy is publicly accessible on our website.

<https://www.eplglobal.com/wp-content/themes/epl-website/pdf/HMP-Policy-new.pdf>

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

In the context of risk assessment, EPL adheres to a hierarchy of controls that includes elimination, reduction, enclosure/substitution, work permits, and the use of Personal Protective Equipment (PPE) to eliminate or mitigate risks and hazards.

EPL conducts Hazard Identification and Risk Assessment (HIRA) globally, ensuring that all operational steps and actions are covered through this process. Each task is thoroughly analyzed using risk assessment criteria to identify potential hazards and implement appropriate controls.

HIRA process flows at EPL:

1. Identify hazards
2. Identify people at risk
3. Identify existing controls
4. Evaluate risk
5. Accept the level of risk
 - Record assessment
 - Review
 - Monitor
6. Reject the level of risk
 - Identify further controls
 - Evaluate risk

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks? (Yes/ No)	Yes
d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)	Yes

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

Safety Incident/Number	Category*	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	1.69	0.32
Total recordable work-related injuries	Employees	0	0
	Workers	1	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	1	0

*Including the contract workforce

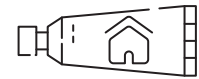
12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

EPL has rolled out a comprehensive Global Safety, Health, and Environment (SHE) Manual that acts as a core reference for ensuring a safe and healthy workplace across all its operational sites. The manual addresses a wide array of critical safety topics, including risk assessments, hazard identification, accident reporting and investigations, use of Personal Protective Equipment (PPE), fire safety protocols, emergency preparedness, permit-to-work systems, safe operational and maintenance practices, material handling, and safety audits.

To support effective implementation and understanding, the manual is translated into the local languages of the countries where EPL operates such as English, Hindi, Chinese, Arabic, Polish, German, and Spanish, ensuring accessibility for all employees.

EPL also organizes regular and structured training sessions for employees and plant personnel, covering key areas such as fire safety, first aid, permit-to-work procedures, safety audits, and incident reporting. These sessions are aimed at enhancing awareness, encouraging safe work practices, and ensuring adherence to safety guidelines.

Furthermore, EPL fosters a proactive safety mindset through periodic safety audits, awareness campaigns, and continuous communication efforts, embedding safety as a fundamental part of day-to-day operations.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	0	0	Nil	0	0	Nil
Health & Safety	435	16	-	617	10	Safety points raised by workers in the safety meeting

14. Assessment for the year:

Particulars	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100%
Working Conditions	100%

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

- In FY 2024-25, EPL reported one safety-related incident. The matter was swiftly investigated, and suitable corrective and preventive measures were implemented to address the root causes and avoid recurrence. The insights gained from this incident were shared across all EPL sites to enhance awareness and strengthen safety practices organization wide.
- EPL remains firmly committed to maintaining high workplace safety standards and has implemented a comprehensive range of preventive measures aligned with OHSAS and ISO 45001:2018 guidelines, including:
 - Proper operation and upkeep of machinery, tools, and equipment
 - Mandatory use of Personal Protective Equipment (PPE)
 - Effective housekeeping to reduce risks of slips, trips, and falls
 - Keeping work areas and emergency always exits unobstructed
 - Regular inspections to detect and eliminate fire hazards
 - Safe handling procedures to minimize exposure to hazardous materials
 - Measures to prevent falling objects in active work zones
 - Execution and regular testing of an Emergency Preparedness Plan through mock drills

These initiatives are reinforced through routine audits, comprehensive risk assessments, and ongoing employee training, ensuring safety management is both preventive and responsive to emerging issues.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of:

(A) Employees (Y/N)	Y
(B) Workers (Y/N)	Y

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

No statutory dues were deducted from value chain partner as there were no deposits taken.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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:

Particular	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	0	0	0	0
Workers	0	0	0	0

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

Note:

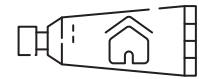
EPL consistently invests in the development of human capital, focusing on enhancing skills and capabilities that are relevant to current trends, while also offering employees diverse experiences across the organization. Although EPL currently does not have a formal transition assistance program for retirement or termination of employment, we may consider implementing one in the future.

5. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed
Health and Safety Practices	To date, no corrective action plans have been necessary concerning the health and safety practices or working conditions of our value chain partners. Nonetheless, EPL has taken a proactive approach by conducting comprehensive training programs for 100% of our strategic suppliers to mitigate potential risks and ensure alignment with our safety standards.
Working Conditions	These training sessions, held during FY 2023-24 and FY 2024-25, centered on promoting responsible business conduct and safe workplace conditions, highlighting the importance of upholding high safety standards throughout the value chain. This initiative reflects EPL's continued commitment to working closely with partners to maintain consistent health and safety practices across our supply network.

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:

No corrective action plan has been necessitated on the mentioned parameters. We have trained our 100% strategic suppliers in responsible & safe business practices in FY 2024-25. Our global plants are certified with ISO 28000:2022 (Security Management System) & ISO 20400:2027 (Sustainable Procurement Management System).



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

This principle highlights the importance of stakeholder engagement. Companies should consider the interests and perspectives of all stakeholders, including shareholders, employees, customers, suppliers, and the communities in which they operate. They should also be responsive to stakeholder concerns and feedback.

Essential Indicators

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

EPL conducts a materiality assessment every three years, with a comprehensive evaluation completed in FY 2019-20. During this assessment, we reviewed our material topics to ensure their relevance and applicability over three consecutive reporting cycles. The process involved extensive stakeholder engagement to identify key issues that are significant to both our organization and stakeholders, with potential impacts on our operations.

For more details, refer to the EPL's Sustainability Report at <https://www.eplglobal.com/wp-content/uploads/2025/05/EPL-Global-Sustainability-Report-FY2024.pdf> for FY2024 (Page 48-50). Further, these details are also available on Page nos. 40-42 of the Integrated Annual Report.

EPL's Materiality Assessment Approach:

- **Reporting:** We report on the progress made on key material issues identified through the materiality assessment.
- **Categorization:** Potential material issues are grouped into three categories: Governance, Environmental, and Social.
- **Identification:** Secondary research and reviews of global and sectoral reports on broader sustainability trends, risks, and opportunities help us compile a list of potential material issues.
- **Prioritization:** Material issues are prioritized through extensive consultations with our Corporate Leadership Team and Sustainability Steering Committee.
- **Integration:** The prioritized issues are further validated with key stakeholders to identify the most material topics for EPL. These issues are then integrated into our business processes, operations, and monitoring mechanisms.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	Email, SMS, Newspapers, Company Website, Letters	Annual, quarterly and on event basis	<ul style="list-style-type: none"> • Address concerns and exceptions • Deliver enhanced value • Provide an update on business performance
Employees	No	Other - Ongoing employee engagement/ satisfaction surveys, structured appraisals, rewards and recognition, engagement activities, training and awareness programs	Throughout the year	<ul style="list-style-type: none"> • Attract best talent • Provide a fulfilling career path • Align their actions to the EPL vision and mission
Suppliers/ Vendors	No	Other - Periodic engagement meets with suppliers, supplemented by one-on-one interactions with key suppliers	Throughout the year	<ul style="list-style-type: none"> • Ensure clear understanding of mutual expectations concerning quality, timeliness, and costs • Align their processes and policies with our sustainability goals • Share industry-leading practices
Customers	No	Other - Structured Customer Engagement Programs (CEP) for the larger customer group, and individual interactions with major customers	Throughout the year	<ul style="list-style-type: none"> • Anticipate and fulfil their expectations • Provide product and service quality that can ensure a long-term relationship

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Other- Please Specify)	Frequency of engagement (Annually, Half-yearly, Quarterly, others- Please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Communities	No	Others - Periodic interactions on ground to understand community needs and gaps in earlier CSR effort	Throughout the year	<ul style="list-style-type: none"> Enrich lifestyle by providing a better livelihood Spread awareness of the benefits of our sustainability strategy
Industry Peers	No	Other - Participation of executive leadership at industry forums	Throughout the year	<ul style="list-style-type: none"> Exchange best practices that can elevate the industry Provide thought leadership that can ensure sustainable practices are implemented
Government	No	Other - Timely and complete, adherence to various compliance requirements, engaging appropriate government agencies in industry-specific discussions when needed.	Throughout the year	<ul style="list-style-type: none"> Keep abreast of latest compliance and regulatory requirements Provide industry inputs that can make policies more effective

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:

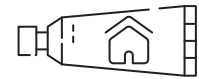
EPL has established a Sustainability Steering Committee (SSC), which includes the MD & COO as key members, along with other Senior Management of the Company. The SSC serves as the primary platform for facilitating consultation and feedback between our stakeholders and the Board of Directors. The responsibilities of the SSC include:

- Integrating ESG aspects into the organization.
- Assessing ESG performance.
- Developing long, medium, and short-term sustainability goals that align with EPL's business strategy.
- Enhancing transparency, governance, and disclosure on sustainability issues to support ESG ratings by organizations such as EcoVadis, CDP, and others.
- Fostering cross-functional collaboration across the company to address ESG material topics, risks, and opportunities.
- Evaluating sustainability/ESG performance and recommending corrective actions when necessary.

The committee meets quarterly to review progress and ensure alignment with EPL's sustainability goals.

We believe that a strong governance framework is built on trust, reinforced by robust structures, responsible leadership, and proactive employees. We are committed to fostering a culture of integrity, accountability, and transparency throughout the organization. Our governance practices are continually reviewed and improved to ensure they effectively support our objectives and meet stakeholder expectations.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes/No):	Yes
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.	



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

At EPL, we understand that collaboration is key to managing material topics successfully, and we deeply value the support and active involvement of all our stakeholders, which has been crucial in helping us achieve and surpass our sustainability goals. We engage our stakeholders throughout the entire process, from planning and execution to gathering feedback for continuous improvement. We use a variety of engagement methods to connect with different stakeholder groups, including investors, employees, customers, vendors, and the community.

EPL actively leads and participates in industry groups that promote sustainable business practices. We consistently engage with each stakeholder group at regular intervals based on their specific needs. Some examples of actions taken based on stakeholder feedback include:

1. Becoming signatories to the United Nations Global Compact's ten principles.
2. Committing to the Ellen MacArthur Foundation's principles, including setting global targets for the plastic circular economy.
3. Achieving certification for ISO 20400:2017 (sustainable procurement) practices.

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

Our organization has actively engaged with vulnerable and marginalized stakeholder groups through various initiatives. We facilitate access to clean water in remote areas via our water access program. Additionally, we have organized medical health camps for villagers and enhanced educational infrastructure in schools in rural and isolated regions. Our efforts include constructing extra classrooms, setting up math and science labs, and supplying educational materials. We also collaborated with a village to install street lights.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

This principle focuses on the importance of human rights. Companies should respect and promote human rights, including the rights to freedom of expression, association, and privacy. They should also prevent and address human rights violations in their operations and value chains.

Essential Indicators

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

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	466	466	100%	457	457	100%
Other than permanent	40	40	100%	44	44	100%
Total Employees	506	506	100%	501	501	100%
Workers						
Permanent	977	977	100%	970	970	100%
Other than permanent	1,297	1,297	100%	1,932	1,932	100%
Total Workers	2,274	2,274	100%	2,902	2,902	100%

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

2. Details of minimum wages paid to employees and workers:

Category	FY 2024-25					FY 2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent										
Male	414	0	0%	414	100%	419	0	0	419	100%
Female	52	0	0%	52	100%	38	0	0	38	100%
Total	466	0	0%	466	100%	457	0	0	457	100%
Other than Permanent										
Male	30	0	0%	30	100%	32	0	0	32	100%
Female	10	0	0%	10	100%	12	0	0	12	100%
Total	40	0	0%	40	100%	44	0	0	44	100%
Workers										
Permanent										
Male	901	0	0%	901	100%	912	0	0	912	100%
Female	76	0	0%	76	100%	58	0	0	58	100%
Total	977	0	0%	977	100%	970	0	0	970	100%
Other than Permanent										
Male	846	0	0%	846	100%	1496	1496	100%	0	0
Female	451	0	0%	451	100%	436	436	100%	0	0
Total	1,297	0	0%	1,297	1,297	1,932	1,932	100%	0	0

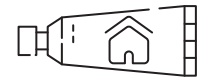
3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particular	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BOD)	1	11,76,77,281	0	-
Key Managerial Personnel	3	2,11,22,103	0	-
Employees other than BOD and KMP	411	11,31,094	52	8,80,405
Workers	901	2,99,586	76	2,01,156

Notes:

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



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Particulars	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	9.21%	8.04% ⁽¹⁾

Note:

(1) There is a change in the approach to calculate this figure. Hence, this figure has been revised.

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

EPL Ltd. has a comprehensive Human Rights Policy that establishes an organized and effective process for addressing grievances related to human rights violations. The policy is backed by a transparent, prompt, robust, and confidential grievance redressal system, which is essential in resolving workplace conflicts and fostering a positive work environment across all EPL locations.

Each EPL unit has a designated Grievance Committee that convenes biannually to review and address employee complaints. To encourage anonymity, grievance boxes are placed in every unit in areas without CCTV surveillance, enabling employees to submit concerns or complaints confidentially and without fear of retaliation.

Grievances are also discussed during monthly and/or quarterly Works Committee Meetings and Focused Group Discussions (FGDs), providing employees with regular opportunities to voice their concerns. A formal report is compiled and submitted to the Human Rights Committee every six months for comprehensive review and action.

EPL ensures that all employees, supervisors, and staff receive ongoing training and awareness on human rights issues. Anyone who suspects or witnesses a human rights violation is required to report it immediately via the Speak Up Portal, even if preventive measures are in place.

To ensure full awareness and accessibility, the company shares information about human rights policies and grievance mechanisms through induction programs, awareness sessions, email communications, and internal publications such as newsletters and magazines.

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

Particulars	FY 2024-25			FY 2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	0	0	-	0	0	-
Discrimination at Workplace	0	0	-	0	0	-
Child Labour	0	0	-	0	0	-
Forced Labour / Involuntary Labour	0	0	-	0	0	-
Wages	0	0	-	0	0	-
Other Human Rights Related Issues	0	0	-	0	0	-

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

Particulars	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	0	0

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

EPL is dedicated to maintaining a workplace that is free from harassment and discrimination, including sexual harassment, and upholds a zero-tolerance policy towards such unacceptable behaviour.

Through our Code of Conduct and Whistle-blower Policy training programs, we actively encourage and educate employees to report any harassment concerns, and we ensure a prompt response to complaints regarding harassment or any other inappropriate conduct. We also emphasize the importance of the No Retaliation principle, assuring that no reprisals will be taken against employees or stakeholders who raise human rights-related complaints.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No/NA)	Yes
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10. Assessments for the year:

Name of the Assessment	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	-

Note:

100% of our plants and offices are assessed by third party

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

Not applicable

Leadership Indicators

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

Not applicable, as there were no human rights grievances and complaints during the financial year.

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

Most of our factory locations are covered under SEDEX audits, which include assessments of human rights elements.

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/No)	Yes
--	-----

Note:

The Company's facilities have been audited by V-Shesh, an award-winning Indian impact enterprise focused on disability inclusion. They have certified that individuals with hearing and speech impairments are able to work at our premises. Additionally, people with disabilities are currently participating in apprenticeship programs at our factories.

4. Details on assessment of value chain partners:

Name of the Assessment	% of value chain partners (by value of business done with such partners) that were assessed
Sexual harassment	100%
Discrimination at workplace	100%
Child Labour	100%
Forced Labour/Involuntary Labour	100%
Wages	100%
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:

Not applicable



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

This principle emphasizes the importance of environmental stewardship. Companies should minimize their adverse impact on the environment, conserve natural resources, and promote environmental sustainability. They should also take steps to restore and rehabilitate degraded ecosystems.

Essential Indicators

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

Parameter	FY 2024-25 (in Giga Joules)	FY 2023-24 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	46,900	55,144
Total fuel consumption (B)	0	0
Energy consumption through other sources (C.)	0	0
Total energy consumed from renewable sources (A+B+C)	46,900	55,144
From non-renewable sources		
Total electricity consumption (D)	1,60,084	1,59,509
Total fuel consumption (E)	24,614	17,706
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	1,84,698	1,77,214
Total energy consumed (A+B+C+D+E+F)	2,31,598	2,32,358
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.00001751	0.00001815
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.00036166	0.00037488*
Energy intensity in terms of physical output (Quantity given per million of tubes)	0.0173	0.017
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?	Yes	
If yes, name of the external agency.	EPL has obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2024-25. The assurance statement is attached as a part of the Integrated Annual Report at page nos. 130-133.	

Notes:

The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the year FY2024-25, which is 20.66.

*There is a change in the approach to calculate this figure. Hence, this figure has been revised.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Yes/No)

No

If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

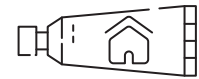
Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	1,35,070	1,17,944
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,35,070	1,17,944
Total volume of water consumption (in kilolitres)	1,35,070	1,17,944
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.00001021	0.0000921
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.00021092	0.00019029*
Water intensity in terms of physical output per million of tubes Water intensity (optional) – the relevant metric may be selected by the entity	0.00361159	0.00410072
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Yes/No)	Yes	
If yes, name of the external agency.	EPL has obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2024-25. The assurance statement is attached as a part of the Integrated Annual Report at page nos. 130-133.	

Note:

*There is a change in the approach to calculate this figure. Hence, this figure has been revised.

4. Provide the following details related to water discharged:

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties		
No treatment	-	-
With treatment – please specify level of treatment	-	-
(v) 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)	Y	
If yes, name of the external agency.	SGS India Private Limited	



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

5. Has the entity implemented a mechanism for Zero Liquid Discharge?	No
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If yes, provide details of its coverage and implementation:

In line with Good Manufacturing Practices (GMP), Sewage Treatment Plants (STPs) have been installed at our manufacturing facilities to treat wastewater. The treated water is subsequently used for gardening. We plan to pursue Zero Liquid Discharge (ZLD) certification in the coming years.

Rainwater Harvesting:

At our Nalagarh & Assam facility, we are able to collect approximately 2,00,000 liters of water through rainwater harvesting every month and the same is used inside the plant.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	Metric tonnes of CO ₂ equivalents	0.052	0.075
SOx	Metric tonnes of CO ₂ equivalents	0.012	0.011
Particulate matter (PM)	Metric tonnes of CO ₂ equivalents	0.013	0.040
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Y

If yes, name of the external agency:

EPL has obtained independent third-party reasonable assurance from SGS India Private Limited for FY 2024-25. The assurance statement is attached as a part of the Integrated Annual Report at page nos. 130-133.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Total 1601 TCO ₂ e: CO ₂ :1578, CH ₄ : 0.24, N ₂ O :21.03	Total 925 CO ₂ ; 912 CH ₄ ; 0.14 N ₂ O:12.15
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Total: 32688., CO ₂ : 32419, CH ₄ :27, N ₂ O: 242	Total 24293 CO ₂ : 24093 CH ₄ : 20 N ₂ O: 180
Total Scope 1 and Scope 2 emissions per rupee of turnover [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations (in rupees)]	-	0.00000259	0.00000197
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / Revenue from operations in rupees adjusted for PPP]	-	0.00005354	0.00004069*
Total Scope 1 and Scope 2 emission intensity in terms of physical output [Total Scope 1 and Scope 2 GHG emissions (in MTCO ₂ e) / per million of tubes	-	0.00104101	0.00077221
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes. EPL has obtained independent third-party reasonable assurance from SGS India Private Limited for FY 25. The assurance statement is attached as a part of the Integrated Annual Report at page nos. 130-133.
If yes, name of the external agency	SGS India Private Limited

Note:

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

*There is a change in the approach to calculate this figure. Hence, this figure has been revised.

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

EPL has undertaken several greenhouse gas (GHG) reduction projects as part of its broader climate commitment. In August 2021, the company became a signatory to the Science Based Targets initiative (SBTi), and in August 2024, its GHG emissions reduction targets were formally validated and approved by the SBTi. These targets align with global efforts to limit temperature rise in accordance with the goals of the Paris Agreement.

To advance toward these targets, EPL has implemented a range of initiatives focused on energy efficiency, process optimization, and renewable energy adoption across its facilities.

At the Nalagarh plant, older CFL lighting (18 kW) was replaced with energy-efficient LED lights (3.24 kW), significantly lowering electricity use. A new suction motor with a lower power rating (0.83 kW) was also installed to reduce energy consumption in daily operations.

At the Vasind plant, steps were taken to improve the efficiency of cooling and pumping systems. This included replacing three older chillers with a single energy-efficient model, redesigning the header system to improve flow and pressure, and installing new high-efficiency pumps in place of four separate units.

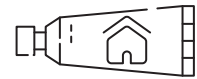
These measures contribute directly towards lowering the plant's overall electricity demand and associated GHG emissions.

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

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	7,374	6,831
E-waste (B)	0	0.69
Bio-medical waste (C)	0	0
Construction and demolition waste (D)	0	0
Battery waste (E)	0	9.62
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	54	66.87
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	39	29.17
Total (A+B + C + D + E + F + G + H)	7,467	6,937
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.56	0.54
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.00001166	0.00001119*
Waste intensity in terms of physical output per million of tubes	0.00022670	0.00021242
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-

Note:

*There is a change in the approach to calculate this figure. Hence, this figure has been revised.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Category of waste	FY 2024-25	FY 2023-24
(i) Recycled	7,374	6,831
(ii) Re-used	39	90
(iii) Other recovery operations	-	-
Total	7,413	6,921

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

Category of waste	FY 2024-25	FY 2023-24
(i) Incineration	54	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	54	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Y	
If yes, name of the external agency.	SGS India Private Limited	

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.

Our company has implemented structured practices for the safe and compliant management of hazardous and toxic chemical waste across all operations. Waste is segregated at source, with clear distinction between hazardous and non-hazardous streams. To support responsible disposal and regulatory compliance, waste stream mapping is integrated across facilities, allowing for full traceability and control. No transboundary movement of hazardous waste is permitted.

All hazardous waste is managed locally through partnerships with authorized vendors, in accordance with Pollution Control Board regulations. Each waste transfer is meticulously documented using official waste transfer notes to ensure traceability, transparency, and regulatory compliance.

Hazardous waste is collected and stored in a designated storage area secured under lock and key, ensuring controlled access and safe handling. Chemical storage areas are also designated and locked spaces, where used and fresh oil are stored separately in an organized and controlled manner.

To minimize risks and maintain workplace safety, we have implemented necessary safety measures. These include the availability of fire extinguishers, clearly displayed safety signage, and spill kits to manage accidental chemical spills during usage or handling.

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

Sr. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval/clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
-	-	-	-	-

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

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

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

Y

If not, provide details of all such non-compliances, in the following format:

Specify the law/regulation/ guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NA	NA	NA	NA

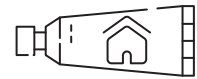
Note:

The Entity is compliant with applicable environmental laws such as Water Prevention and Control of Pollution, Air Prevention and Control of Pollution Act, Environmental Protection Act. We conduct Air, Water, and Noise monitoring for all our plants every three months.

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		NA
(ii) Nature of Operations		NA
(iii) Water withdrawal, consumption and discharge in the following format:		
Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)	-	-
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) 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)	-	-
(i) Into Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) Into Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

Parameter	FY 2024-25	FY 2023-24
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Y	
If yes, name of the external agency.	SGS India Private Limited	

Note:

None of our operations fall under water stressed areas.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric Tonnes of CO ₂ equivalent	1,54,982	1,63,694
Total Scope 3 emissions per rupee of turnover [Total Scope 3 emissions (in MTCO ₂ e) / Revenue from operations (in rupees)]		11.71	12.78
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		0.026	0.024
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Y	
If yes, name of the external agency.		SGS India Private Limited	

Note:

Scope 3 emissions include emission from the following categories: Purchased goods, capital goods, employee commute, upstream transportation, downstream transportation, upstream leased assets, waste generated in operation & business travel.

Source of emission factors used - Defra.

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

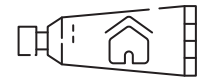
Vasind factory falls under the forest area. There is no direct or indirect impact of the entity on biodiversity in this area as the factory falls under 'green' category as per pollution control board license.

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:

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
Energy Efficiency Initiatives at Nalagarh	The plant undertook energy efficiency measures by replacing its existing CFL lighting system (18 kW) with energy-efficient LED lights (3.24 kW). Additionally, a new suction motor with a lower power rating of 0.83 kW was installed to further reduce energy usage in operational processes.	As a result of these initiatives, lighting power consumption was reduced by 80%, significantly lowering electricity usage and associated costs. The new suction motor is expected to achieve a 60% reduction in energy consumption, contributing to overall improvements in energy efficiency.	NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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
Project Samvardhan - Waste reduction initiative at Vasind	The Vasind unit was a key contributor to material wastage, accounting for 61% of the India based plants' total waste. Analysis pointed to trim-related issues, such as excess film usage, overhanging widths, and inefficient slit combinations caused by non-standard jumbo and laminate widths.	It resulted in a 0.68% and 1.60% reduction in waste from Platina 210 Pro and Platina 220, respectively.	To tackle this, the team standardized widths, optimized slit and laminate combinations, minimized overhang, and evaluated machine capabilities. Trials on key laminates, along with collaboration across units, further contributed to optimizing width and track, leading to a substantial reduction in material waste.
Water conservation initiative at Assam	We implemented a rainwater harvesting system to collect water for sustainable use.	This initiative enables us to gather around 2,00,000 liters of water every month, which is then used to recharge borewell reservoirs.	NA
Circular economy initiative at Wada	The introduction of the New Generation Recycler (NGR) process at the Wada facility has greatly enhanced our circular economy initiatives. This process allows for the recycling of post-industrial waste, supporting the sustainable reuse of materials within the production cycle.	In the previous fiscal year, the NGR process effectively recycled 1,003 metric tonnes of waste, cutting the facility's total waste output by 65%. This initiative resulted in a 60% reduction in waste disposal costs and a 30% decrease in raw material expenses. The recycled materials are then repurposed into products like liners, core plugs, and PP pallets, further promoting sustainability by reintroducing these materials into the production process.	NA
Energy efficiency initiatives at Vasind	To optimize energy efficiency, we implemented several key changes across our cooling and pumping systems. This included replacing three existing chillers with a single energy-efficient Carrier chiller, redesigning the header system to optimize flow and pressure, and replacing four separate pumps with high-efficiency alternatives.	These enhancements led to substantial energy savings across various systems. The new chiller saved 5,34,699 kWh annually, while the optimized priming system reduced energy use by 54,360 kWh per year. Furthermore, the reconfiguration of the condenser pump system resulted in savings of 1,35,600 kWh annually, collectively improving performance and significantly lowering energy costs.	NA



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

5. Does the entity have a business continuity and disaster management plan? (Yes/No) Yes

Give details in 100 words/ web link:

Each unit has a comprehensive Disaster Management Plan in place, with regular mock drills conducted to ensure preparedness. Our leadership teams at both the Corporate and Regional offices are authorized to take appropriate actions in the event of a disaster. For all critical business applications, we have implemented a Disaster Recovery System that can be restored within 1 to 6 hours in the event of a system failure. Additionally, our servers are hosted at two separate locations to ensure that any issue at one site does not disrupt the entire organization.

EPL Plants are globally certified with ISO 27001:2022 (Information Security Management System) and ISO 28000:2022 (Security Management System).

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:

EPL has identified environmental risks as part of its ESG compliance and aligned with ISO 20400 (Sustainable Procurement) accreditation. Corresponding control measures have been implemented to mitigate these risks throughout the entire value chain within EPL's supply chain. All EPL plants globally are certified under ISO 14001:2015 (Environmental Management System). To support this, EPL conducts an Environmental Aspect Impact Study across its global operations, evaluating the environmental aspects at each stage of its operations, their impact on the environment, and the control measures adopted.

EPL has developed a Sustainable Procurement Policy to ensure that sustainable practices are integrated into the Supply Chain team's operations. This policy outlines the responsibility of the Supply Chain team to minimize negative environmental and social impacts associated with the products and services offered, addressing environmental concerns throughout the supply chain.

The policy is also available on EPL's website at: <https://www.eplglobal.com/wp-content/uploads/2024/08/sustainable-procurement-policy.pdf>

Additionally, we have established a 'Supplier Sustainability Code of Conduct' to ensure that all our suppliers meet essential business expectations while adhering to legal obligations, ethical standards, human rights, and environmental management practices. The Code is built on globally recognized international frameworks, such as the International Labour Organization, UN Global Compact principles, the UN's Business and Human Rights principles, and industry best practices. Compliance with this code is a fundamental requirement for conducting business with EPL. It sets the minimum standards expected of our suppliers, their sub-tier suppliers, and subcontractors. Our Supplier Code of Conduct is also available on our website: <https://www.eplglobal.com/wp-content/uploads/2024/08/Supplier-Sustainability-Code-of-Conduct.pdf>

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts: 100%

Note:

Our strategic suppliers account for 83% of our global procurement expenditure. During the reporting period, 100% of these strategic suppliers have committed to our Sustainable Procurement Code of Conduct and have been evaluated for environmental impacts. As part of our supply chain operations, EPL conducts Supplier Assessments, which include regular audits of our strategic suppliers. Our procurement team performs on-site audits at supplier facilities, using a thorough 15 element checklist. This checklist covers essential areas such as supplier capability, quality control, continuous improvement initiatives, documentation, and compliance with processes.

EPL has earned the ISO 20400:2017 certification for sustainable procurement on a global scale. By adopting ISO 20400, EPL is making sustainable procurement decisions that benefit both society and the economy, while encouraging suppliers and stakeholders to follow suit. This certification helps us minimize environmental impact, address human rights concerns, and improve supplier relationships, all while aligning global costs for the long term and enhancing procurement performance. This approach provides EPL with a competitive advantage.

8. How many Green Credits have been generated or procured:

a. By the listed entity	NIL
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners	NIL

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

This principle highlights the importance of responsible advocacy. Companies should engage in policy advocacy in a responsible and transparent manner and avoid engaging in activities that could undermine the public interest or the democratic process.

Essential Indicators

- 1. a. **Number of affiliations with trade and industry chambers/ associations.** 16
- b. **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

Sr. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/ National/ International)
1	Sustainable Packaging Coalition (SPC)	International
2	Bureau of Indian Standard (BIS)	National
3	Organization of Plastic Processors of India (OPPI)	National
4	United Nations Global Compact (UNGC)	International
5	Confederation of Indian Industries (CII)	National
6	Bombay Chamber of Commerce and Industry	National
7	International Market Assessment India Private Limited (IMA)	National
8	Ellen MacArthur Foundation	International
9	Science Based Target initiative (SBTi)	International
10	Association of Plastic Recycler (APR)	International
11	India Plastic Pact	National
12	RecyClass	International
13	Institute of Directors (IOD)	National
14	Data Security Council of India (DSCI)	National
15	World Business Council for Sustainable Development – WASH Pledge	International
16	CEO Water Mandate	International

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

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

Leadership Indicators

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

Sr. 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
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The Company’s Board consists of members with expertise in their respective industries and domains. Several Board members and senior officials are occasionally involved with government bodies, industry organizations, and associations. When necessary, the Company submits recommendations and representations to regulators and associations concerning its products and other relevant areas.



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

This principle emphasizes the importance of promoting inclusive and equitable economic development. Companies should create economic opportunities for all, including disadvantaged and marginalized groups. They should also contribute to the development of local communities and support social and economic empowerment.

Essential Indicators

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

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

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

Sr. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
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NA

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

Each plant has designated Sustainability Champions who regularly review and address any community concerns. To date, no grievances have been reported. Additionally, we have established CSR Committees at all units, which include employee representatives from within 5 km, 10 km, and 20 km of the factory. These members engage with local communities to identify CSR needs, ensure the timely execution of projects, and monitor their ongoing upkeep.

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

Particular	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	14%	13%
Directly from within India	71%	70%

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

Particular	FY 2024-25	FY 2023-24
Rural	31.35%	17.57%
Semi-urban	6.85%	7.63%
Urban	15.85%	31.58%
Metropolitan	45.96%	43.22%

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

Leadership Indicators

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

Details of negative social impact identified	Corrective action taken
NA	NA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

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

Sr. No.	State	Aspirational District	Amount spent (In ₹)
NA			

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

Yes

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

Below list of marginalized/vulnerable groups of suppliers fall under procurement spend of EPL:

1. Woman Owned
2. Minority Community Owned
3. SC/ST/OBC/EBC Owned

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

0.70%

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:

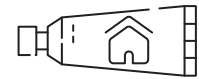
Sr. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
NA				

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:

Name of authority	Brief of the Case	Corrective action taken
NA		

6. Details of beneficiaries of CSR Projects:

Sr. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Skill Development Project	337	50%
2	Construction of Prayer Hall at Zaroli Primary School, Vapi	600	100%
3	Installation of Solar street Lights at Navjivan School- New Project	62	100%
4	Z. P. Marathi School, Wada	50	100%
5	Construction of Library Hall at Hindu Prabodhani Vidyalaya, Vasind	450	100%
6	Clean Drinking Water Dispensers, Goa	800	80%
7	Interactive smart board for Montfort Academy, Goa	200	80%
8	RO Waterfilter with Cooler, Assam	401	90%
9	School Benches (650), Nalagarh, Himachal Pradesh	1,300	100%
10	Community plastic waste management - CACR, Wada	13,528	80%
11	School Benches (348), Wada	696	100%
12	Community plastic waste management - Project Mumbai, Vasind	8,764	100%
13	School Benches (121), Vasind	242	100%
14	School Benches (85), Goa	170	80%



BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

This principle highlights the importance of responsible consumer engagement. Companies should provide safe, high-quality products and services, and ensure that they are marketed and sold ethically and responsibly. They should also be transparent about their products and services and provide consumers with the information they need to make informed choices.

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback:

Customer complaints are received through various channels, including in-person meetings, phone calls, emails, etc. and are logged into our SAP system for tracking and resolution.

- During the investigation process, retained samples are examined, production records are reviewed, and the cross-functional team works to identify the root cause. Based on these findings, corrective and preventive actions are developed to prevent recurrence of the issue.
- A formal investigation report, typically in the 8D format, is then shared with the customer to provide a technical resolution.
- The relevant quality or sales team follows up with the customer to gather feedback on the resolution and ensure the complaint is fully addressed and closed.

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

Particular	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Particular	FY 2024-25		Remark	FY 2023-24		Remark
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data Privacy	0	0	0	0	0	-
Advertising	0	0	0	0	0	-
Cyber Security	0	0	0	0	0	-
Delivery of Essential Services	0	0	0	0	0	-
Restrictive Trade Practices	0	0	0	0	0	-
Unfair Trade Practices	0	0	0	0	0	-
Other	0	0	0	0	0	-

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

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

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT (CONTD.)

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)	Yes
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If available, provide a web link of the policy	<p>https://www.eplglobal.com/wp-content/uploads/2024/08/Information-Security-Management-System-Policy.pdf. The Company has the following policies already in place:</p> <ol style="list-style-type: none"> 1. PO-001 Information Security Management System Framework 2. PO-002 Information Security Policy 3. PO-003 Acceptable Usage Policy 4. PO-004 Risk Management Framework <p>All policies have been updated in the Document Management System, ensuring easy access for all employees. Additionally, the Risk Management Committee regularly reviews information security risks. The policy is available to internal stakeholders and can be accessed via the Company's intranet.</p> <p>All EPL Plants hold ISO 27001:2022 (Information Security Management System) certification, showcasing EPL's adherence to global best practices in information security and reinforcing trust in its data security practices within its customer ecosystem.</p>
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6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services:

No penalties/regulatory action has been levied or taken on the above-mentioned parameters.

7. Provide the following information relating to data breaches:

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

Leadership Indicator

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

Information about the Company's products can be found on its official website, www.eplglobal.com. Additionally, the Company regularly shares updates on new products through social media platforms like LinkedIn, X, and others.

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

1. COA is provided with consignment to customers.
2. Technical data sheet of laminate / product provided to customers during development

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

Not applicable

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/ No/NA)

a. If yes, provide details in brief.	NA
b. 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)	No