

Corporate Social Responsibility Report

ANNEXURE 2 ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

1. Brief outline on CSR Policy of the Company

EPL strives to be a socially responsible company and strongly believes in corporate growth along with the development which is beneficial for the society at large. As a Corporate Citizen receiving various benefits from the society, it is our coextensive responsibility to pay back in return to the society in terms of helping needy people by providing sustainable development etc. and in keeping the environment clean and safe for the society by adhering to the best ESG practices and technologies, and so on. It is the Company's intent to make a positive difference to the society and eco system in which the Company operates and grows.

2. Composition of CSR Committee

Sl.No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mr. Davinder Singh Brar	Chairman, Independent Director	1	1
2	Mr. Animesh Agrawal	Member, Non-Executive Director	1	1
3	Mr. Dhaval Buch	Member, Non-Executive Director	1	1

3. Provide the web-link where:

a.	Composition of CSR committee	https://www.eplglobal.com/investors/corporate-governance/#board-committees
b.	CSR Policy	https://www.eplglobal.com/wp-content/uploads/2021/04/Corporate-Social-Responsibility-Policy.pdf
c.	CSR projects approved by the board are disclosed on the website of the company	https://www.eplglobal.com/investors/corporate-governance/#csr

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable. : Not Applicable

5. CSR computation

(a)	Average net profit of the company as per sub-section (5) of section 135.	₹1,64,49,94,378/-
(b)	Two percent of average net profit of the company as per sub-section (5) of section 135	₹3,28,99,887/-
(c)	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.	-
(d)	Amount required to be set-off for the financial year, if any.	₹1,90,587/-
(e)	Total CSR obligation for the financial year [(b)+(c)-(d)].	₹3,27,09,300/-

6.

(a)	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	₹ 2,75,79,867/-
(b)	Amount spent in Administrative Overheads	₹1,18,000/-
(c)	Amount spent on Impact Assessment, if applicable.	NA
(d)	Total amount spent for the Financial Year [(a)+(b)+(c)].	₹2,76,97,867/-

(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in ₹)	Amount Unspent (in ₹)				
	Total Amount transferred to Unspent CSR Account as per subsection (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
2,76,97,867/-	50,11,500/-	21 April 2023	-	-	-

(f) Excess amount for set-off, if any:

Sl. No	Particulars	Amount (in ₹)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	3,28,99,887/-
(ii)	Total amount spent for the Financial Year	3,28,99,954/-*
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	67/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	-
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	67/-

*Includes ₹1,90,587/- amount available for set off from previous financial years.

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6		7	8
Sl. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub section (6) of section 135 (in ₹)	Balance Amount in Unspent CSR Account under sub section (6) of section 135 (in ₹)	Amount Spent in the Financial Year (in ₹)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in ₹)	Deficiency, if any
					Amount (in ₹)	Date of Transfer		
1	2019-20	Nil	Nil	Nil	NA	NA	Nil	NA
2	2020-21	1,19,75,357	56,19,179*	63,56,178	NA	NA	56,19,179	NA
3	2021-22	Nil	Nil	Nil	NA	NA	Nil	NA

* Balance as on 31 March 2023.

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135. Not Applicable

19 May 2023
Mumbai

Davinder Singh Brar
Independent Director
Chairman – CSR Committee

Animesh Agrawal
Non-Executive Director
Member – CSR Committee