

July 30, 2024

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 for the Financial Year 2023-24 of EPL Limited ("Company")

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 2023-24 ("BRSR"), is enclosed herewith.

The BRSR forms an integral part of the Annual Report for the Financial Year 2023-24, which is available on the website of the Company at <https://www.eplglobal.com/investors>, and on the website of National Securities Depository Limited ("NSDL"), who have been appointed to provide the e-Voting facility to the Members of the Company with respect to the ensuing 41st 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 Shahpur, Dist. Thane 421604, Maharashtra
Tel: +91 9673333971/9882
CIN: L74950MH1982PLC028947
complianceofficer@eplglobal.com

EPL LIMITED

(Formerly known as Essel Propack Limited)

Corporate Office: Top Floor, Times Tower, Kamala City, Senapati Bapat Marg, Lower Parel
Mumbai 400013, India

www.eplglobal.com | T: +91-22-2481 9000/9200 | F: +91-22-2496 3137

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

Business Responsibility & 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 governance practices, aiming to promote transparency and accountability.

SECTION A: GENERAL DISCLOSURES

I. Details of EPL Limited ("Company"/"EPL")

Sr. No	Particulars	Financial Year 2023-24 ("FY 2023-24")
1	Corporate Identity Number (CIN) of the Company	L74950MH1982PLC028947
2	Name of the Company	EPL Limited
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	022 24819000 / 9200
8	Website	www.epglobal.com
9	Financial year for which reporting is being done	April 1, 2023 to March 31, 2024
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	₹ 63,67,57,764/-
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: 022 24819000 / 9200, 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
15	Type of assurance obtained	Not Assured

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	Manufacturing of plastic packaging material in the form of multilayer collapsible tubes and laminates used primarily for packaging of consumer products in the Beauty & Cosmetics, Health & Pharmaceuticals, Food, Home and Oral care categories	93.48%

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 laminated, plastic tubes and laminates	22203	93.48%

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 [#]	14	5	19

[#]Note: Excludes National locations for this purpose

19. Markets served by the entity:

a. Number of locations

Location	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 Company? 22%

c. A brief on types of customers

EPL Limited, as the world's leading speciality packaging company, serves a diverse array of customers across various industries. Our customer base includes global, regional, and local niche brands in Oral Care, Beauty & Cosmetics, Pharma & Health, Food & Nutrition, and Home Care sectors worldwide.

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)	457	419	91.68%	38	8.32%
2	Other than Permanent (E)	44	32	72.73%	12	27.27%
3	Total employees (D + E)	501	451	90.02%	50	9.98%
WORKERS						
4	Permanent (F)	970	912	94.02%	58	5.98%
5	Other than Permanent (G)	1932	1496	77.43%	436	22.57%
6	Total workers (F + G)	2902	2408	82.98%	494	17.02%

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%

b. Differently abled Employees and workers (Contd):

Sr. No	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	58	43	74.14%	15	25.86%
5	Other than Permanent (G)	0	0	0%	0	0%
6	Total differently abled workers (F + G)	58	43	74.14%	15	25.86%

21. Participation/Inclusion/Representation of women

Particulars	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	8	1	12.50%
Key Management Personnel*	3	-	-

Note: *Comprising Managing Director & Global CEO who is also a member of the Board, Chief Financial Officer and Company Secretary.

22. Turnover rate for permanent employees and workers

Particulars	FY 2023-24			FY 2022-23			FY 2021-22		
	(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%	1%	10%	9%	2%	11%	9%	2%	12%
Permanent Workers	23%	1%	24%	28%	1%	28%	23%	0%	24%

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) ^{(1) (2)}	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	-	No
2	Lamitube Technologies Limited	Subsidiary	100	No
3	Lamitube Technologies (Cyprus) Limited	Subsidiary	100	No
4	Arista Tubes, Inc. ⁽³⁾	Subsidiary	92.65	No
5	EPL Brasil LTDA	Subsidiary	100	No
6	P.T. Lamipak Primula	Associate	30	No

Notes :

- All our Subsidiaries & Associate participate in Business responsibility initiatives on consolidated basis. Disclosures made in this report are on a Standalone basis.
- Following are our step down Subsidiaries:
 - EPL Packaging (Guangzhou) Limited
 - EPL Packaging (Jiangsu) Limited
 - EPL Propack Philippines, Inc.
 - EPL MISR for Advanced Packaging S.A.E.
 - EPL Propack UK Limited
 - EPL Poland sp. z.o.o.
 - EPL Deutschland GmbH & Co. KG
 - EPL Deutschland Management GmbH
 - EPL Propack LLC
 - EPL America, LLC
 - Laminate Packaging Colombia S.A.S.
 - EPL Propack de Mexico, S.A. de C.V.
 - MTL De Panama, S.A.
- 7.35% is held through Lamitube Technologies (Cyprus) Limited.

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)	Yes
(ii) Turnover (in ₹)	12,80,53,17,027/-
(iii) Net worth (in ₹)	9,47,33,70,525/-

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 2023-24			FY 2022-23		
		Current Financial Year			Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	-	0	0	-
Investors (other than shareholders)	Yes	0	0	-	0	0	-
Shareholders	Yes	10	0	-	2	0	-
Employees and workers	Yes	0	0	-	0	0	-
Customers	Yes	320	0	All the complaints of India region, closed with customer and in SAP system till FY24	256	0	All the complaints of India region, closed with customer and in SAP system till FY23
Value Chain Partners	Yes	0	0	-	0	0	-
Other (please specify)	-	-	-	-	-	-	-

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

Stakeholder group from whom complaint is received	Web Link for Grievance Policy
Communities	General grievance can be raised on info@epglobal.com
Investors (other than shareholders)	https://www.epglobal.com/investors/shareholder-information/
Shareholders	https://www.epglobal.com/investors/shareholder-information/
Employees and workers	https://www.epglobal.com/sustainability/
Customers	SAP and DMS portal. [Customer has the access of these portals]
Value Chain Partners	https://www.epglobal.com/sustainability/
Other (please specify)	-

Note:

Investors and Shareholders:

Bigshare Services Private Limited is a SEBI registered Category 1 Registrar with over 30 years of expertise in managing Investor Services and has been appointed as the Company's Registrar and Share Transfer Agent (RTA). Bigshare Services Private Limited has a robust complaint/grievance handling structure in place to ensure accountability and a timely response to each query/complaint that is received through email as well as courier / post. Complaints received through the SEBI Smart ODR / SCORES portal or through the Stock Exchange are addressed and Action Taken Reports [ATR] for such complaints are filed with concerned authorities.

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

Details of material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to the Company's business, rationale for identifying the same, approach to adapt or mitigate the risk along with its financial implications, are as follows:

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 resources for Recycled Material, Innovation at supplier side. Slow pace of Sustainable material (Product) transition by customer.	Systematic approach to reusing materials more productively over their entire life cycles with focus on recycled input materials. Partnering with customer to develop sustainable products. High cost of recycled material.	Negative
2	Energy	Opportunity	Energy management within EPL, including steps taken to reduce the energy intensity and increase the share of renewable sources.	Renewable energy transition.	Positive
3	Water and Effluents	Opportunity	Water management within operations, including steps taken to recycle water and reduce the water intensity.	Reuse of water through STP. Process water recycling using closed loop system.	Positive
4	Climate Change	Opportunity	Efforts of EPL to reduce or mitigate greenhouse gas emissions are contributing towards national and global action on addressing climate change crisis.	EPL ensures due diligence and environment related compliances. EPL is signatory to Science based targets (SBTi) with well-defined strategy to reduce our GHG emission.	Positive
5	Waste	Opportunity	Our Operations may result in hazardous and non hazardous waste which can negatively affect the environment.	Recycling and Disposal of waste as per the regulatory requirements.	Positive
6	Human Capital Development	Opportunity	Policies and practices with respect to human resource development, including hiring and retention of employees and opportunities provided for skill upgradation and continuous learning that help them in professional growth.	EPL's success is supported by some of the brightest executives and most productive workers in the sector, in part because of a worldwide community of learning fostered through our Individual Development Plans (IDPs) our online learning platform.	Positive
7	Labor Relations	Opportunity	Policies and practices with respect to working conditions, wellness and discussion on matters pertaining to significant operational changes.	We at EPL believe that Human Resources are an important asset and key stakeholders in the growth and prosperity of the Company. People with the right competencies, skill sets and attitude and whose aspirations match the opportunities in each role are the best resource for the Company.	Positive

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 Non-discrimination	Opportunity	Ensuring fairness and equal opportunity for everyone, irrespective of race, religion, gender, orientation, age, education etc.	EPL has operations in 5 states in India and we have a strong workforce of employees on our rolls of 1427 and 1976 workers through third party contract and apprenticeship program. Our workforce is quite diverse in terms of the languages spoken, age group, ethnicity, gender, differently-abled employees etc. We are an equal opportunity employer and have well defined policies and programs in place, for promoting diversity and inclusion.	Positive
9	Local Communities	Opportunity	Relationship with the local community, including the community engagement and development programmes and thereby creating positive impacts.	-	Positive
10	Customer Satisfaction	Risk	Shelf life of material Transport damage can hamper quality of product.	<p>To deliver customer satisfaction, we focus on understanding our customers' needs and preferences. This is done through regular interaction and feedback sessions, which helps the company, gain a better understanding of what our customers are looking for. The company then uses this information to design and manufacture packaging solutions that meet our customers' specific requirements.</p> <p>In addition, we place strong emphasis on delivering high-quality products and services. This is achieved using state-of-the-art technology, stringent quality control measures, and a commitment to continuous improvement.</p> <p>We also focus on delivering products in a timely and efficient manner, as we understand the importance of meeting customer deadlines. Our plants are certified with Quality Management System, Food and Safety packaging certification.</p>	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section demonstrates the structures, policies and processes put in place by the Company 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 Company'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
1. b	Has the policy been approved by the Board? (Yes/No/NA)	Yes, The Board has approved and signed all mandatory policies required by Indian laws and regulations. All operational internal policies are approved and signed by the management as appropriate.								
1. c	Web Link of the Policies, if available	The weblink(s) for policies are given below: https://www.eplglobal.com/investors/corporate-governance/ ; https://www.eplglobal.com/sustainability/ and 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 policies as applicable and implemented into procedures and practices in it's working.								
3	Do the enlisted policies extend to your value chain partners? (Yes/No/ NA)	Yes, EPL has Supplier code of Conduct in place. The Company expects its value chain partners to implement these enlisted policies in their operations.								
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.		BIS Certification, SMETA/SEDEX audits	ISO 45001:2018		ISO 45001:2018	ISO 14001:2015, ISO 50001:2018, ISO 20400:2017			ISO 27001:2013
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<p>EPL has committed for following goals/targets to be achieved by FY 2025.</p> <p>EPL has committed to convert 100% of its tube range to sustainable format.</p> <ul style="list-style-type: none"> Reuse 30% of secondary packaging. Reduce consumption of polymers by 25% in product range. To train 100% of our workforce on Business ethic through classroom /e-learning Program. To target zero fatality each year 30% women employees across the globe by 2025. <p>EPL has set a target to reduce emission (Scope 1 + Scope 2) by 55% till 2030 against the baseline 2017.</p> <ul style="list-style-type: none"> Net Zero Emissions by 2050 across the value chain 								
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:</p> <ul style="list-style-type: none"> 6% of secondary packaging re-used 43% recyclable packaging used PCR consumption increased by 6 times 87% employees covered through classroom / e-learning modules in and 100% awareness communication through various modes. Zero fatalities reported 28% women employees hired 17% reduction in emissions (Scope 1 and Scope2) against the baseline 2017 								

Governance, leadership and oversight

7 Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

A detailed statement of our Managing Director on sustainability goals, commitments and developments is available in our Annual Report in the MD and CEO's Desk section.

8 Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

Mr. Anand Kripalu, Managing Director & Global CEO, under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policies.

9 Does the Company have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).

Yes. We have a Sustainability Steering Committee (SSC) consisting of Managing Director and Senior Management of the Company.

Role of the Sustainability Steering Committee:

- 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 business strategy
- To facilitate company-wide, cross-functional collaboration to address ESG (Environment, Social and Governance) and Sustainability related activities.
- To give oversight on associated principle risks, risk exposure, potential impact, and risk mitigation measures.

In addition, the Risk Management Committee also assess risks associated with ESG and Sustainability.

10 Details of Review of NGRBCs by the Company

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

Note:

*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 all statutory compliance as per SEBI 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. Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances									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 for FY 2023.								

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

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable

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 also be transparent about their activities, operations, and financial reporting, as well as be 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	1	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, Work Place 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, Work Place Safety, Mental Wellbeing 	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, Work Place Safety, Mental Wellbeing 	100%

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

Monetary					
Particular	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

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
NA	NA

4. Does the entity have Anti-Corruption or Anti-Bribery policy? (Yes/ No)

Yes

Details in brief:

The Company has an Anti-Bribery and Anti-Corruption policy. The policy has been developed in alignment with EPL's code of conduct, various existing policies including whistle blower policy, policy on management of conflict of interest, amongst others) and rules and regulations on Anti-Bribery and Anti-Corruption in India. This policy applies to all stakeholders or persons associated with EPL.

A web-link to the policy of Anti-Bribery and/or Anti-Corruption.

The said policy is uploaded on the website of the Company at : <https://www.eplglobal.com/investors/corporate-governance/> and at : <https://www.eplglobal.com/wp-content/uploads/2021/04/2-WBP-EPL-2021-web.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 2023-24	FY 2022-23
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 2023-24		FY 2022-23	
	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:

Particulars	FY 2023-24	FY 2022-23
Number of days of accounts payables	80	75

9. Open-ness of business

Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	4%	3%
	b. Number of trading houses where purchases are made from	13	11
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	97%	97%
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)	0.18%	0.35%
	b. Sales (Sales to related parties / Total Sales)	17%	13%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments*	100%	100%

Note:

* Investment includes the following items listed below.

A) Non-current investments.

B) Value of stock options granted to employees of subsidiaries.

C) Investments in preference shares.

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
4	<ul style="list-style-type: none"> Supplier Sustainability Code of Conduct, Awareness on Sustainable Procurement Management (ISO 20400:2017 Standard); Environmental stewardship; Social and ethical responsibility Labor practices; Human Rights; Health and safety; Sustainable value chain 	100 % EPL Strategic supplier covered through these programmes.

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

Details of the same in brief:

For identifying and tracking conflict of interests involving the Directors / KMPs of the Company, the Secretarial Team maintains a database of the Directors and the entities in which they have substantial interest. This list is shared with the Finance Team, which flags off the parties in their system for monitoring and tracking transaction(s) entered by the Company with such parties.

Further, the Company regularly requests and receives from each member of the Board, a list of entities in which they have a substantial interest, at the beginning of every financial year and as and when there is any change in such interest.

In addition, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and the role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large. In the Meetings of the Board, the Directors abstain from participating in the items in which they have a potential conflict of interest. There is also a guidance mechanism in place for directors/senior management to address potential conflict of interests that may arise in recommending/approving proposals for investments/ granting loans.

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 2023-24	FY 2022-23	Details of improvements in environmental and social impacts
1	R&D	53%	75%	Investment in Analytical Capability helped to Innovate New Products and helped the business to offer more sustainable (Platina) options so as to replace non-sustainable (ABL) products for all the segments like beauty & cosmetics, oral etc.
2	Capex	59%	25%	

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%

Note:

EPL is committed to making its supply chain sustainable. To achieve this goal, we have integrated Social Responsibility principles on environment & social responsibility & ethics in our procurement process. As part of our sustainability approach, we have developed a "Supplier Sustainability Code of Conduct" to ensure that all our suppliers comply with legal requirements, ethical practices, human rights, and environmental management.

The code of conduct is based on globally recognized and accepted international standards, including those set forth by the International Labour Organization, UN Global Compact principles, United Nations' Business and Human Rights principles, and industry best practices. Adherence to the code of conduct is an expectation for doing business with EPL. It defines the minimum standards that EPL expects its suppliers, including their sub-tier suppliers or sub-contractors, to respect and adhere to. By adopting this approach, we aim to work collaboratively with our suppliers towards a sustainable future. Our supplier code of conduct is also available at our website at : <https://www.eplglobal.com/wp-content/themes/epl-website/pdf/EPL-Supplier-Sustainability-Code-of-Conduct.pdf>

In FY 24 sustainably sourced inputs were approx. 60% of our total procurement.

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)	EPL is registered as per EPR norms and submits an annual declaration. EPL also ensures that its customers are registered as Brand owners under EPR norms
(b)	E-waste	N.A
(c)	Hazardous waste	
(d)	Other waste	

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

a 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.

b If not, provide steps taken to address the same

NA

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

Details:

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)	13.4%	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	Aluminium barrier laminated (ABL) tubes*	Non-Recyclable and Landfill (plastic pollution)	Converting from Non-Recyclable ABL format to Recyclable PBL (polymeric barrier laminate) format <ul style="list-style-type: none"> Innovating & Introducing Sustainable (Recyclable 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)

Note:

*Life Cycle Assessment (LCA) is conducted for Plastic Flexible Tube Manufacturing, Aluminium Barrier Laminated (ABL) tubes are a subset of same process.

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 2023-24	FY 2022-23
1	Post-Consumer Recycled (PCR)	0.47%	0.43%

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

Sr. No.	Particular	FY 2023-24			FY 2022-23		
		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)	-	-	-	-	-	-
2	E waste	-	-	-	-	-	-
3	Hazardous waste	-	-	-	-	-	-
4	Other waste	-	-	-	-	-	-

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)
Not applicable, as EPL is in B2B.		

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	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	419	419	100%	419	100%	NA	NA	419	100%	NA	NA
Female	38	38	100%	38	100%	38	100%	NA	NA	38	100%
Total	457	457	100%	457	100%	38	100%	419	100%	38	8.31%
Other than permanent employees											
Male	32	32	100%	32	100%	NA	NA	0	0%	NA	NA
Female	12	12	100%	12	100%	12	100%	NA	NA	12	100%
Total	44	44	100%	44	100%	12	100%	0	0%	12	27%

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

Category	Total (A)	% of employees covered by									
		Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	912	912	100%	912	100%	NA	NA	912	100%	NA	NA
Female	58	58	100%	58	100%	58	100%	NA	NA	58	100%
Total	970	970	100%	970	100%	58	100%	912	100%	58	5.98%
Other than permanent workers											
Male	1496	1496	100%	1496	100%	NA	NA	0	0%	NA	NA
Female	436	436	100%	436	100%	436	100%	NA	NA	436	100%
Total	1932	1932	100%	1932	100%	436	100%	0	0%	436	22.56%

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

FY 2023-24 FY 2022-23

Cost incurred on well- being measures as a % of total revenue of the company 0.93% 0.88%

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

Benefits	FY 2023-24			FY 2022-23		
	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	84%	Y	0	79%	Y
Others – NPS	3%	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

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

Our premises have been audited by V-Shesh, an award-winning India based impact enterprise working on disability inclusion. They have certified that hearing and speech impaired individuals can work in the premises. Persons with disability are undergoing apprenticeship at our factories.

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

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

The company has a Diversity & Inclusion, Non-Discrimination and Non Harassment Policy which aligns with the Convention on the Rights of Persons with Disabilities and Rights of Persons with Disabilities Act, 2016 and Rules. The policy is available on company's intranet portal.

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

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

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

Category	Yes/No	If Yes, then give details of the mechanism in brief
Permanent Workers	Yes	<ul style="list-style-type: none"> Speak Up Platform ("Speak Up Platform" is a healthy, supportive environment, where employees feel free to share their ideas, opinions and concerns without fear of retaliation or penalty. At EPL, this translates to the following 3 approaches Culture of Trust, Uphold Code of Conduct and Commitment to Timely Action)
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	<ul style="list-style-type: none"> Online Helpdesk Available Grievance Redressal Committee formed across the Unit Grievance Box available across the Unit and Head Office

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

Category	FY 2023-24			FY 2022-23		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B/A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent employees						
Male	419	0	0	417	0	0
Female	38	0	0	30	0	0
Total Permanent Workers						
Male	912	0	0	871	0	0
Female	58	0	0	40	0	0

Note:

The Company, however, recognises the right to freedom of association and does not discourage collective bargaining. The Company does not have any employee associations or Trade unions.

8. Details of training given to employees and workers:

Category	FY 2023-24					FY 2022-23				
	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	451	451	100%	308	68%	451	451	100%	329	73%
Female	50	50	100%	30	60%	38	38	100%	26	68%
Total	501	501	100%	338	67%	489	489	100%	355	73%
Workers										
Male	2408	2408	100%	912	38%	1914	1914	100%	871	46%
Female	494	494	100%	58	12%	496	496	100%	40	8%
Total	2902	2902	100%	970	33%	2410	2410	100%	911	38%

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B / A)	Total (D)	No. (E)	% (E / D)
Employees						
Male	419	410	97.85%	417	414	99.28%
Female	38	35	92.11%	30	30	100%
Total	457	445	97.37%	447	444	99.33%
Workers						
Male	912	851	93.31%	871	871	100%
Female	58	47	81.03%	40	35	87.50%
Total	970	898	92.58%	911	906	99.45%

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 implemented occupational health and safety management systems. EPL's Harmonized Manufacturing Policy (HMP) is an integrated management system policy that comprises elements from ISO 45001:2018

Occupational Health and Safety Management Systems (points 4, 5, and 8). The last line of the HMP policy describes the ISO standards that are integrated into this policy.

Our plants worldwide have received certification for ISO 45001:2018 Occupational Health and Safety Management Systems from TUV Nord.

The Company has a comprehensive SHE policy for its employees. The company regularly communicates with employees about health and safety issues & encourages safe behaviour & practices. Our employees and workers at the plant receive periodic training on basic and advanced fire safety, besides regularly conducted mock evacuation drills.

To further enhance safety measures, the company has partnered with vendors to provide education and hands-on training on the proper use of fire-fighting equipment.

There were no workplace accidents involving any employees during the reporting period.

You can find this policy on our website at <https://www.eplglobal.com/wp-content/themes/epl-website/pdf/HMP-Policy-new.pdf>

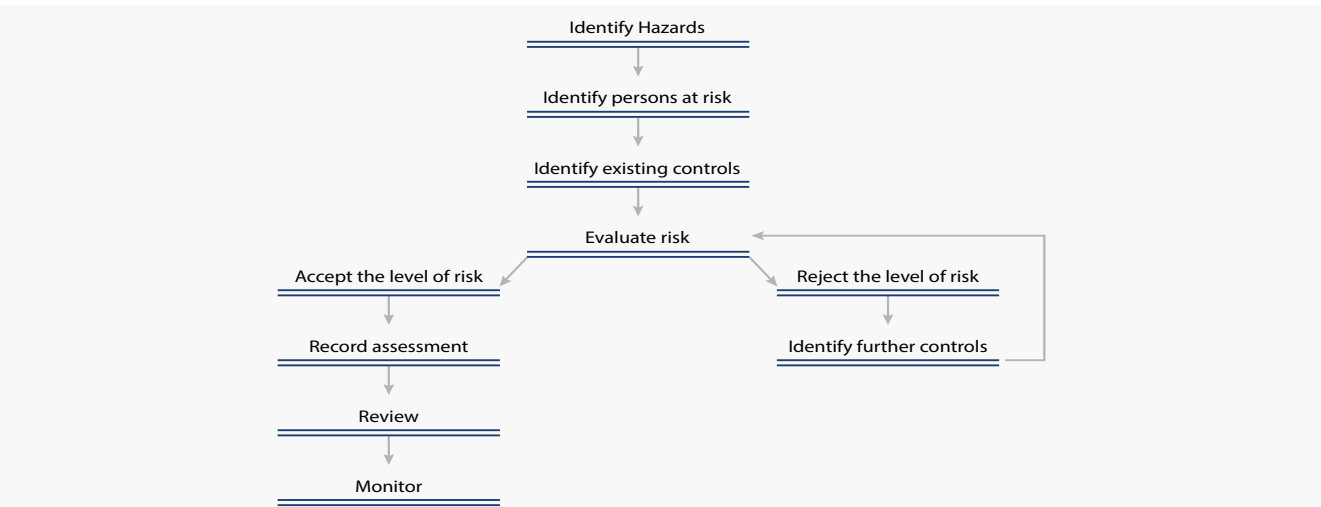
The Company places a high priority on the physical and mental well-being of its employees and has organized several workshops and discussions with experts and medical practitioners to promote overall wellness

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 follows a hierarchy of controls that includes elimination, reduction, enclosure/substitute, work permit, and PPE approaches to eliminate or mitigate risks and hazards. EPL Globally conducts Hazard Identification and Risk Assessment (HIRA).

All steps, actions for operations are covered through HIRA. Each task is analysed using risk assessment criteria.

HIRA process flow at EPL:



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:

Safety Incident/Number	Category*	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.2
	Workers	0	0
Total recordable work-related injuries	Employees	0	2
	Workers	0	0
No. of fatalities	Employees	0	0
	Workers	0	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including the contract workforce

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

EPL has developed a global SHE manual that provides guidelines on safety, health, and environmental (SHE) matters. The manual covers a wide range of topics, including risk assessment, hazard identification, accident reporting and investigation, personal protective equipment, fire safety, firefighting equipment, safety in operation and maintenance, safety in materials handling, safety in plant equipment and testing, permit to work systems and procedures, emergency management plans, safety responsibilities and awareness, safety training and communication, and safety audits.

The manual is translated into the local languages of all the countries where EPL operates. It is available in English, Hindi, Chinese, Arabic, Polish, German, and Spanish.

EPL conducts regular training for employees on a variety of topics, including firefighting, first aid, work permits, safety audits, and incident reporting.

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

Particulars	FY 2023-24			FY 2022-23		
	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	617	10	Safety points raised by workers in the Safety meeting	329	34	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.

There were no safety related incidents during the FY 24. However, EPL has deployed various practices according to OSHAS standards

- Use Equipment, Machines, and Tools Properly
- Wear Safety Equipment (PPE)
- Prevent Slips and Trips
- Keep Work Areas and Emergency Exits Clear
- Eliminate Fire Hazards
- Avoid Tracking Hazardous Materials
- Prevent Objects from Falling
- Emergency Preparedness plan

Leadership Indicators

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

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

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

The Company ensures that all statutory dues are deducted and deposited in accordance with applicable laws and regulations. This activity is also reviewed as part of the company's internal and statutory audits. Through our Supply Chain function, we also ensure that our value chain partners share this commitment and comply with all applicable laws and regulations.

Here are some specific examples of the Company's requirements from its value chain partners:

- Pay all taxes and duties in a timely and accurate manner.
- Comply with all environmental regulations.
- Ensure that all employees are treated fairly and in accordance with the law.
- Do not engage in any illegal or unethical activities.

These minimum compliance requirements are executed, monitored and audited on a regular basis.

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 2023-24	FY 2022-23	FY 2023-24	FY 2022-23
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 continually invests in Human capital development which includes developing skills and capabilities that are contemporary in addition to providing employees with a diversity of experiences across the organisation. While EPL does not have a formal transition assistance program relating to retirement or termination of employment at present, we may consider rolling out the same in the future.

5. Details on assessment of value chain partners:

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

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 above-mentioned parameters. We have trained our 100% strategic suppliers on responsible & safe business practices in FY23 & FY24.

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 materiality assessment every three years. We conducted a detailed materiality assessment in FY 2019-20. We evaluated our list of material topics, ensuring their pertinence and applicability across three consecutive reporting cycles. Our process entailed a comprehensive stakeholder engagement initiative to pinpoint crucial material issues that hold significance for our organization and stakeholders and bear potential impact on our operation.

Refer EPL sustainability report for FY2023 (Page 33) : <https://www.eplglobal.com/wp-content/uploads/2024/04/sustainability-report-2022-23.pdf>

EPL materiality assessment approach:

Reporting: Report the progress on the key material issues identified through the materiality exercise.

Categorization: The list of potential material issues was refined by clustering them into categories of Governance, Environmental and Social.

Identification: Secondary research and a review of relevant global and sectoral report on broader sustainability trends, risks, and possibilities resulted in the list of probable material issues.

Prioritization: Material issues were prioritized based through extensive consultations with our Corporate Leadership Team and the Sustainability Steering Committee.

Integration: Prioritized material issues were further validated with key stakeholders to arrive at issues which are most material to us. These issues are integrated in our business processes, operations and monitoring and 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	No Annual and quarterly financial	No Annual and quarterly financial	<ul style="list-style-type: none"> Understand concerns and exceptions Provide better value Provide an update on the business Performance
Employees	No	Ongoing employee engagement/ satisfaction surveys, structured appraisals, rewards and recognition, engagement activities, training and awareness programs	Throughout 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	Periodic engagement meets with suppliers, supplemented by one-on-one interactions with key suppliers	Throughout year	<ul style="list-style-type: none"> Ensure clarity of mutual expectations regarding quality, timeliness, and costs Align their processes and policies with our sustainability roadmap Share industry best practices
Customers	No	Structured customer engagement programs (CEP) for the larger customer group, and individual interactions with major customers	Throughout year	<ul style="list-style-type: none"> Anticipate and fulfil their expectations Provide product and service quality that can ensure a long term relationship
Communities	No	Periodic interactions on ground to understand community needs and gaps in earlier CSR effort	Throughout 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	Participation of executive leadership at industry forums	Throughout 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	Timely and complete, adherence to various compliance requirements, engaging appropriate government agencies in industry-specific discussions when needed	Throughout 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 constituted a Sustainability Steering Committee (SSC). The MD & COO are an integral part of the SSC along with other KMP. The SSC is the chief vehicle for enabling consultation and feedback between our stakeholders and our BOD. The role of the SSC is:

- Ensuring integration of ESG aspects in the organization
- To evaluate the ESG performance
- Develop long, medium, and short-term sustainability goals aligned with EPL's business strategy.
- Enhance transparency, governance, and disclosure on sustainability topics to facilitate ESG ratings by EcoVadis, CDP, and other such organizations.
- Encourage company-wide, cross-functional collaboration to address ESG material topics, risks, and opportunities.
- Evaluate sustainability/ESG performance and recommend corrective actions as needed.

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

We believe that a strong governance framework is built on trust and enforced through robust structures, responsible leadership, and responsive employees.

We are committed to promoting a culture of integrity, accountability, and transparency throughout the organization. Our governance practices are regularly reviewed and enhanced to ensure they remain effective in achieving our objectives and meeting the expectations of our stakeholders.

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.

At EPL, we recognize that collaboration is essential, to the success of managing material topics & we have the support and active participation of all our stakeholders, which has been instrumental in helping us achieve and exceed our sustainability goals. We involve our stakeholders in the entire cycle of activities, starting with planning, followed by execution and feedback for further improvement. We utilize various engagement modes to interact with diverse stakeholder groups, including our investors, employees, customers, vendors and the community.

EPL leads or participates in industry bodies that drive change towards more sustainable business practices. We diligently engage with each of our stakeholder groups at regular frequencies based on their requirements.

Some examples of actions taken based on stakeholder input:

- We became signatories to the United Nations Global Compact's ten principles.
- We have committed to the Ellen MacArthur Foundation's principles, including global tangible targets on the plastic circular economy.
- We have also obtained certification on 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 engaged with vulnerable/marginalized stakeholder groups in various ways. We provide easy access to cleanwater through our water access program in remote areas. We have conducted medical health camps for villagers and improved educational infrastructure in schools located in rural and remote areas. We have constructed additional classrooms, equipped schools with math and science labs, and provided educational resources. We also worked with a village to provided 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:

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	457	457	100%	447	447	100%
Other than permanent	44	44	100%	42	42	100%
Total Employees	501	501	100%	489	489	100%
Workers						
Permanent	970	970	100%	911	911	100%
Other than permanent	1932	1932	100%	1499	1499	100%
Total Workers	2902	2902	100%	2410	2410	100%

2. Details of minimum wages paid to employees and workers

Category	FY 2023-24					FY 2022-23				
	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	419	0	0	419	100%	417	0	0	417	100%
Female	38	0	0	38	100%	30	0	0	30	100%
Total	457	0	0	457	100%	447	0	0	447	100%
Other than Permanent										
Male	32	0	0	32	100%	34	0	0	34	100%
Female	12	0	0	12	100%	8	0	0	8	100%
Total	44	0	0	44	100%	42	0	0	42	100%
Workers										
Permanent										
Male	912	0	0	912	100%	871	0	0	871	100%
Female	58	0	0	58	100%	40	0	0	40	100%
Total	970	0	0	970	100%	911	0	0	911	100%
Other than Permanent										
Male	1496	1496	100%	0	0	1043	1043	100%	0	0
Female	436	436	100%	0	0	456	456	100%	0	0
Total	1932	1932	100%	0	0	1499	1499	100%	0	0

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (Amount in ₹)	Number	Median remuneration/ salary/ wages of respective category (Amount in ₹)
Board of Directors (BoD)*	8	7,36,55,887.88	1	-
Key Managerial Personnel	3	1,00,12,611	0	-
Employees other than BoD and KMP	413	11,09,198	35	9,68,495
Workers	940	2,98,083	58	2,37,669

Note: *For Calculation of Median only Executive Directors are considered

b. Gross wages paid to females as % of total wages paid by the entity:

Particulars	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	6.72%	6.99%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

Yes

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

EPL has a Human Rights policy which gives the mechanism for redressal of any grievance related to Human Rights issues.

EPL Ltd. has a clear, transparent, quick, robust and confidential grievance redressal system which effectively helps to manage workplace conflicts and potentially go a long way in bringing harmony at all EPL Ltd locations.

Agenda and discussion during Works Committee Meetings and Focused Group Discussion (FGD) which are conducted monthly and/or quarterly A formal report should be forwarded to the Human Rights Committee on a six-monthly basis All employees, supervisors and staff are extended adequate information and training on the subject. Anyone who has doubt about a potential likelihood of human rights violation incidence in spite of all precautions is expected and should report the same immediately through the Speak Up Portal Communication about the policy is covered through different channels of internal communication such as – induction, awareness sessions, emailers, internal magazine etc. to ensure 100% employee awareness.

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

Particulars	FY 2023-24			FY 2022-23		
	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:

Particulars	FY 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	0%	0%
Complaints on POSH upheld	Nil	Nil

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

EPL is committed to being a workplace which is free of harassment and discrimination, including sexual harassment at the workplace, and has zero tolerance for such unacceptable conduct.

Through our trainings on Code of Conduct and Whistle-blower Policy, we encourage and educate our employees to report any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. We also stress on importance of No Retaliation principle in case of any complaints relating to human rights raised by our employees or any other stakeholders.

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

10. Assessments for the year:

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

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.

Majority of factory locations are covered under SEDEX audits. These audits cover 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. We are continuously working towards improving infrastructure for eliminating barriers to accessibility.

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%
EPL's strategic supplier's training on sustainable procurement practices	100%
EPL Buyers covered through training on social & environmental issues	100%
EPL's strategic suppliers have signed sustainability code of conduct	100%
Suppliers' contracts have Integration of social, environmental, responsible procurement clauses	100%

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

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 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:

Parameter	FY 2023-24	FY 2022-23
From renewable sources, Gigajoules (GJ)		
Total electricity consumption (A)	55144	36245
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C) GJ	55144	36245

1. Details of total energy consumption (in Joules or multiples) and energy intensity (contd.):

Parameter	FY 2023-24	FY 2022-23
From non-renewable sources (GJ)		
Total electricity consumption (D)	159509	148453
Total fuel consumption (E)	17706	15016
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F) GJ	177214	163469
Total energy consumed (A+B+C+D+E+F)	232358	199714
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations in millions)	18.14	16.52
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations in millions adjusted for PPP)	366.91	378.08
Energy intensity in terms of physical output (Quantity given in per million of tubes.)	0.017	0.019
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 assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.	

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) Not Applicable

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.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	1,17,944	1,00,842
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	1,17,944	1,00,842
Total volume of water consumption (in kilolitres)	1,17,944	1,00,842
Water intensity per rupee of turnover (Total water consumption / Revenue from operations in millions)	9.21	8.34
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations in millions adjusted for PPP)	186.24	168.70
Water intensity in terms of physical output per million of tubes	0.033	0.037
Water intensity	-	-
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 assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.	
Note:	From the total water demand 25.72% of the water demand is managed through recycled water.	

4. Provide the following details related to water discharged:

Parameter	FY 2023-24	FY 2022-23
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	-	-
With treatment	-	-
(ii) To Groundwater		
No treatment	-	-
With treatment	-	-
(iii) To Seawater		
No treatment	-	-
With treatment	-	-
(iv) Sent to third-parties		
No treatment	-	-
With treatment	-	-
(v) Others		
No treatment	-	-
With treatment	-	-
Total water discharged (in kilolitres)	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes	
If yes, name of the external agency	EPL has obtained independent third party assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.	

5. Has the entity implemented a mechanism for Zero Liquid Discharge?

No

If yes, provide details of its coverage and implementation.

In our operations the only liquid discharge is process water, which is primarily used in our operations for machine and mould cooling purposes. We value this key resource, hence we have initiatives in place to reduce our water consumption & have implemented a closed-loop system that recirculates water for cooling through our chillers and reuse the water. This has minimized our water usage and ensures efficient management of this key resource Further in adherence to our Good Manufacturing Practices (GMP), we have installed Sewage Treatment Plants (STPs) in our manufacturing plants to recycle wastewater. This enables us to treat wastewater and is then recycled back into our operations, thereby minimising discharge of water as well as enabling less fresh water draw, thereby reducing the impact on the environment. Our commitment to sustainable water management is an ongoing effort, and we continually assess our operations to identify areas where we can improve our water efficiency and reduce our water footprint, across all our plants

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Metric tonnes of CO ₂ equivalents	0.075	0.068
SOx	Metric tonnes of CO ₂ equivalents	0.011	0.010
Particulate matter (PM)	Metric tonnes of CO ₂ equivalents	0.040	0.036
Persistent organic pollutants (POP)	-	NA	NA
Volatile organic compounds (VOC)	-	NA	NA
Hazardous air pollutants (HAP)	-	NA	NA
Others	-	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Yes		
If yes, name of the external agency	EPL has obtained independent third party assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.		

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
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 925 CO ₂ : 912 CH ₄ : 0.14 N ₂ O : 12.15	Total 761 CO ₂ : 751 CH ₄ : 0.12 N ₂ O : 10
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 24293 CO ₂ : 24093 CH ₄ : 20 N ₂ O : 180	Total 21869 CO ₂ : 21742 CH ₄ : 13 N ₂ O : 114
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in millions)		1.97	1.87
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations in millions adjusted for PPP)	-	39.82	37.86
Total Scope 1 and Scope 2 emission intensity in terms of physical - output per million of tubes	-	0.157	0.172
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the Company	-	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency		EPL has obtained independent third party assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.	

8. Does the entity have any project related to reducing Green House Gas emission? (Yes/ No)

Yes

If Yes, then provide details.

At EPL, sustainability is a core value that guides our operations. We are committed to minimizing our environmental impact and reducing our carbon footprint through various initiatives. Our focus is not only on reducing our own emissions but also on helping our customers reduce their carbon footprint by implementing sustainable practices throughout the supply chain, including optimizing transport and using sustainable products. We are committed to complying with all regulatory emission standards and continuously improving our eco-friendliness. For more information on our overall sustainability plan please refer page no. 73 and 74 of FY23 sustainability report available at <https://www.eplglobal.com/wp-content/uploads/2024/04/sustainability-report-2022-23.pdf>

9. Provide details related to waste management by the entity:

Parameter	FY 2023-24	FY 2022-23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	6,831	5,795
E-waste (B)	0.69	0.29
Bio-medical waste (C)	0	0.17
Construction and demolition waste (D)	0	0
Battery waste (E)	9.62	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	66.87	99.10
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	29.17	35.55
Total (A+B + C + D + E + F + G + H)	6,937	5,930
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations in millions)	0.54	0.49
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	10.91	9.90
Waste intensity in terms of physical output per million of tubes	0.57	0.64
Waste intensity (optional)	-	-

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

Category of waste	FY 2023-24	FY 2022-23
(i) Recycled	6831	5795
(ii) Re-used	90	35
(iii) Other recovery operations	-	-
Total	6921	5830

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

Category of waste	FY 2023-24	FY 2022-23
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

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

Yes

If yes, name of the external agency

EPL has obtained independent third party assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.

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

Regarding waste management, we strictly adhere to the guidelines and regulations set forth by the respective pollution control boards. This ensures that our waste disposal practices are in compliance with the necessary licenses and permits. We maintain a systematic approach to handle waste, taking into account its type, quantity, and potential environmental impacts

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:

Sr. No.	Location of operations/ office	Type of operations	Whether the conditions of environmental approval/ clearance are being complied with? (Y/N)	If no, the reasons thereof and corrective action taken, if any.
1	EPL Goa	Manufacturing	Yes	-
2	EPL Nalagarh	Manufacturing	Yes	-
3	EPL Vapi	Manufacturing	Yes	-
4	EPL Wada	Manufacturing	Yes	-
5	EPL Vasind	Manufacturing	Yes	-
6	EPL Assam	Manufacturing	Yes	-
7	EPL Manpura	Manufacturing	Yes	-
8	EPL HO	Head Office	Yes	-

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).

Yes

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.

If not, provide details of all such non-compliances:

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

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

*EPL does not have any operation in the areas of water stress.

(iii) Water withdrawal, consumption and discharge:

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)	NA	NA
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	NA	NA
Total volume of consumption (in kilolitres)	NA	NA
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)	NA	NA
(i) To Surface water	-	-
No treatment	-	-
With treatment	-	-
(ii) To Groundwater	-	-
No treatment	-	-
With treatment	-	-
(iii) To Seawater	-	-
No treatment	-	-
With treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment	-	-
(v) Others	-	-
No treatment	-	-
With treatment	-	-
Total water discharged (in kilolitres)	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)		Yes
If yes, name of the external agency	EPL has obtained independent third party assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.	

2. Please provide details of total Scope 3 emissions & its intensity:

Parameter	Unit	FY 2023-24	FY 2022-23
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	163694	148545
Total Scope 3 emissions per rupee of turnover in Millions		12.78	12.30
Total Scope 3 emission intensity Note: Quantity given in per million of tubes.		0.024	0.025
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Yes
If yes, name of the external agency	EPL has obtained independent third party assurance from SGS India (for FY 23) & FY 24 is expected to be completed by Q3 of FY25.		

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:

Initiative	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Energy reduction initiatives at Vasind	Optimizing Energy Efficiency in Chiller Systems at Vasind Plant	By replacing five pumps with a single pump running at 30 kW, energy consumption has been significantly reduced from 46.5 kW to just 30 kW, resulting in substantial energy savings. This efficient pump replacement demonstrates the importance of optimizing equipment usage to conserve energy.	NA
Energy Conservation at vasind	Find out a Sustainable Solution for Slitting trim waste in terms of Energy Conservation, Space Optimization, and Enhanced Handling at Vasind Plant	Previously, a 7.5 kW trim exhaust blower was used to expel trim outside, causing space constraints and contamination from dust and water in open areas. However, with the introduction of trim rewinders, power consumption has reduced to 1.5 kW. The trim is now stored in coil form on pallets, occupying less space, and can be easily moved using a hydraulic pallet truck (HPT). Moreover, the trim is much cleaner and can be recycled if desired.	NA
Technology upgradation at Goa	MINI 300 Machines installations	Old technology Low Speed machines (LSL, 9 nos) which were consuming high power were replaced with latest technology High Speed Machine (MINI 300 2 nos). This 2 nos machines are contributing to output of 9 nos of LSL machines. This has helped us to reduce power unit by approx 2200 KWH/day. This Was implemented in April 22.	NA
Technology upgradation at EPL Wada	Upgradation of Fans and conventional lighting	Installation SuperFan (27fans consumed) And LED Lights (364 Tubelights replaced with 141 LED)	NA
Energy reduction at EPL Assam	Implementation of energy reduction in printing section	Energy reduction in printing HVAC unit	NA
Process improvement at EPL Nalagarh.	Use of new machines for improving efficiency	HSL auto packer blower interlock and UHSL auto packer blower interlock	NA

Initiative	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken, if any
Technology upgradation at EPL Nalagarh	MTH hydraulic motor interlock	Hydraulic motor run command interlocked with main machine (Saving calculated at machine efficiency)	NA
Technology upgradation at EPL Nalagarh	Implementation of LED lights for energy conservation.	Convert ceiling lights from CFL to LED	NA

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 Disaster Management Plan and mock drills are conducted on a periodic basis. We have also empowered our leadership teams, at the Corporate office as well as the Regional offices, to take necessary steps as they deem fit in such an event. For all the critical Business Applications, we have a Disaster Recovery System in place which takes between 1 and 6 hours to go live in case of a system break-down. Further, our servers are kept in two different locations so that issue at a particular location does not impact the entire company.

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 the risks in lines of the ESG compliance which covers the environment factor as a part of the ISO 20400 (Sustainable Procurement) accreditation & has provided the parallel control measures to mitigate the risks. This is applicable to entire Value chain in the EPL Supply chain. EPL plants globally achieved ISO 14001:2015 (Environment Management system certification). For this EPL globally carryout out Environment aspect Impact study. This aspect impact study shows environment related aspect in each stage of EPL operation, its impact on environment & control measures that EPL adopted. Our Sustainable Procurement policy is developed by EPL to ensure sustainable practices are adhered to by the Supply Chain team. The policy incorporates the responsibility of the supply chain team to minimize negative environmental and social effects associated with the products and services they provide covering all the environmental issues in our supply chain. This policy is also available on EPL website at <https://www.eplglobal.com/wp-content/themes/epl-website/pdf/csr-report/sustainable-procurement-policy.pdf>

We have developed 'Supplier Sustainability Code of Conduct' to ensure that all our suppliers meet basic expectations of doing business while complying with legal requirements, ethical practices, human rights and environmental management. The Code of Conduct is based on globally recognized and accepted international standards, including International Labour Organisation, UN Global Compact principles, United Nation's Business and Human Rights principles and industry best practices. Compliance with the code of conduct is an expectation of doing business with EPL; it defines minimum standards that EPL expects the suppliers and their sub tier suppliers or sub-contractors to respect and adhere to. Our supplier code of conduct is also available at our website : <https://www.eplglobal.com/wp-content/themes/epl-website/pdf/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.

83%

Note:

Our Strategic suppliers constitutes 83% of global procurement spends. In reporting year 100 % of our strategic suppliers have signed sustainable procurement code of conduct & assessed for environmental impacts. EPL conducts Supplier Assessments, an integral process within our Supply Chain operations. These assessments involve periodic audits of our strategic suppliers. Our procurement team visits supplier facilities to perform physical audits, utilizing a comprehensive 15-element checklist. This checklist covers critical aspects such as capability, quality parameters, continuous improvement efforts, documentation, and process adherence, among others.

EPL achieved ISO 20400:2017 certification on sustainable Procurement globally. By implementing ISO 20400, EPL will contribute positively to society and the economy through making sustainable purchasing decisions and encouraging suppliers and other stakeholders to do the same. Further it will help reduce impact on the environment, tackle human rights issues and manage supplier relations, while harmonizing long-term global costs and improving your purchasing performance, hence giving EPL a competitive edge.

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. 12

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

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 Board of Company comprises of Industry/Domain expertise in their respective fields. Some of the Members of Board and senior officials of the Company are associated with government, industrial bodies, association from time to time.

As and where required Company makes various recommendations/representations before regulators and associations regarding the company Products and other related areas.

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
NA					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your Company:

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.

Our Sustainability champions in our organisation at plants review and discuss any such issue. Till date we have had no incidents.

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

Particular	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	4	3
Directly from within India	41	22

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

Particulars	FY 2023-24	FY 2022-23
Rural	17.6%	18.4%
Semi-urban	7.6%	6.9%
Urban	31.6%	32%
Metropolitan	43.2%	42.7%

(Place to be 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

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 ₹)
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Refer Annual CSR Report

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 group of suppliers fall under procurement spend of EPL;

- Woman Owned
- Minority Community owned
- SC/ST/OBC/EBC Owned

c) What percentage of total procurement (by value) does it constitute? 0.59%

Note: 0.59% of the Total Spend is part of vulnerable/marginalized groups as per the responses received from the suppliers.

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
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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	286	80
2	Construction of Govt. School Buildings – ZP Urdu School & ZP Marathi School at Vadavali, Wada	500	100
3	Providing 4 Computers to the Computer Lab, Shantiniketan School, Assam	350	100
4	Upgrading of the Library at Shantiniketan School, Assam	350	100
5	Street Light on Vadavali Villages Panchayat Roads, Wada	2190	100
6	Painting of Smt. Anandibai Mahanandu Naik Primary School, Madkaim Goa	350	80
7	Provision of 5 Nos Hot and Cold Water Dispensers for Schools in Veling Panchayat, Ponda, Goa	500	80
8	Water Projects in Dahagaon Chafyacha Pada, Vasind	400	100
9	Water Projects in Shere Village, Gondhali Pada	500	100
10	Construction of common Hall at Shree Gadge Maharaj Primary and Secondary School (FY 23 Project completed in FY24)	200	100
11	Improving Safety and Washroom Facilities of Girls' Hostel at Gadge Maharaj Primary & Secondary School	200	100
12	Plastic Waste Management – NGO partner Project Mumbai*	6984	-
13	Plastic Waste Management – NGO Partner CACR*	16508	-
14	Donation of 1190 school benches made out of recycled plastic scrap from EPL factories to schools and government intitutes around Vasind, Goa and Nalagarh	2380	100

* The % of beneficiaries from vulnerable and marginalized groups is not traceable.

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.

The Complaints are received from customer through different means such as, in-person meetings, phone, email, etc, which are then formally lodged in our SAP system.

- As a part of investigation, retained samples are checked, production records gets analysed, cross functional team finds the root cause and likewise corrective and preventive action prepared for further improvement to avoid re occurrence of complaint.
- Then, formal Investigation report (in the form of 8D) submitted to customer towards technical resolution.
- Respective quality / sales team takes feedback from customer about closure.

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

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

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

Particulars	FY 2023-24			FY 2022-23		
	Received during the year	Pending resolution at end of year	Remark	Received during the year	Pending resolution at end of year	Remark
Data privacy	0	0	-	0	0	-
Advertising	0	0	-	0	0	-
Cyber-security	0	0	-	0	0	-
Delivery of essential services	0	0	-	0	0	-
Restrictive Trade Practices	0	0	-	0	0	-
Unfair Trade Practices	0	0	-	0	0	-
Other	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	-

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)

Yes

If available, provide a web link of the policy

<https://www.eplglobal.com/wp-content/uploads/2023/01/Information-Security-Management-System-Policy.pdf>

The Company has the following policies already in place

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

All the policy has been updated in the Document Management System so that all our employees can access the same easily. Further, Risk Management Committee reviews the various information security risks on regular basis. This policy is available to internal stakeholders and is placed on the intranet of the Company.

All EPL Plants are certified with ISO 27001:2013 (Information Security Management System) which demonstrates EPL's compliance with global best practices regarding information security and evinces trust in its customers' ecosystem regarding your data security practices.

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	-
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 relating to the Company products are available to the website of Company i.e. www.eplglobal.com. In addition, Company also publishes news products on social media website such as LinkedIn, X etc.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services Not applicable

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) Not applicable

a. If yes, provide details in brief. Not applicable

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) Not applicable