

EPL Ltd.

(Formerly known as Essel Propack Limited)

| Doc No: HR/POL/LABOUR /002 | Doc. Title: No Child Labour & Remediation Policy | | | |
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| First Issued Date: 10.10.2020 | Revision No.: | Revision Date: 1.1.2024 | Effective Date: 1.1.2024 | Next Review: 1.1.2026 |
| Applicable Location: | Applicable to all units and offices of EPL Limited AMESA Region | | | |
| Retention Limit | Permanent with continuous updating | | | |

| Authority | Name | Designation | Sign and Date |
|-------------|----------------|-------------|------------------|
| Approved By | Ms. Sonal Jain | Global CHRO | Soral |

Review Details

| Date | Revision Details | Page No |
|------------|---|------------|
| 10.10.2020 | First Release | |
| 10.10.2022 | Policy was reviewed by the policy formulation authorities. We have reworded the policy to adhere to our standard policy format while keeping the scope, purpose, coverage and implementation details intact as per the initial policy. policy stands revised and effective for next 2 years | All |
| 1.1.2024 | Merged Remediation Plan and Committee Structure for clarity Streamlined Monitoring & Reporting section Reformatted Preventive Measures for readability Updated authorized signatory to reflect new Global CHRO. | All |

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1. Introduction

EPL Ltd is committed to the highest standards of ethics and integrity in the way it conducts business. The Company does not employ any individual under the age of 18 years.

The principles of EPL Ltd.'s *No Child Labour Policy* are based on its commitment to finding practical, meaningful, and culturally appropriate responses to support the elimination of child labour practices.

This Policy is aligned with EPL Ltd.'s Human Rights Policy, which makes adequate reference to the No Child Labour Policy and the associated Remediation Plan.

2. Purpose

The purpose of this Policy is to:

- Ensure strict adherence to the No Child Labour Policy across all businesses.
- Establish clear guidelines for policy implementation.
- Provide mechanisms for continual monitoring and periodic review.
- Enable effective communication, outreach, and awareness for all employees and stakeholders.

3. Background

EPL Ltd, an Indian public limited company with manufacturing locations in India and worldwide, aligns its approach to child labour elimination with the following:

- The Child Labour (Prohibition and Regulation) Act, 1986 (India).
- Right to Education (RTE) Act, 2009 (India).
- UN Global Compact Principle Five: Businesses should uphold the effective abolition of child labour.
- ILO Conventions 138 and 182.
- Sustainable Development Goals (SDGs).

4. Scope

This policy applies to all employees, interns, contractors, and other stakeholders associated with EPL Limited across its global operations. It encompasses all EPL factories and offices located in India, Egypt, China, the Philippines, Poland, Germany, the United States, Brazil, Colombia, and Mexico. The policy ensures alignment with local laws and regulations while maintaining uniformity in its principles across all regions.

5. Policy

EPL Ltd: Strictly prohibits the employment of persons below 18 years across all units and supply chain partners.

- Ensures zero cases of child labour across all operations globally.
- Adheres to all relevant local and international laws and standards.





- Requires business partners and associates to uphold similar standards in their own operations.
- Maintains robust systems to verify and record proof of age at the time of employment.
- Promotes awareness on child rights and the harmful impacts of child labour across EPL locations.
- Respects the Universal Declaration of Human Rights as a guiding principle in conducting business.

6. Definitions & Explanation

- Child labour: Employment of any person below 18 years of age at the workplace.
- Hazardous work: Work that is harmful to a child's health, education, physical, mental, spiritual, moral, or social development.
- **Best interests of the child**: All actions concerning children must prioritize their overall wellbeing and protection from economic exploitation.

7. Communication

EPL Ltd ensures effective communication of this Policy by:

- Incorporating it in induction programs, supervisor briefings, manuals, and intranet portals.
- Displaying it prominently across facilities, in electronic media, and during training.
- Maintaining employee contracts and records with verified proof of age, accessible for audits.
- Translating communications into local languages and making them publicly available (including on EPL's website).
- Engaging with stakeholders such as NGOs, child welfare organizations, and statutory bodies.
- Conducting regular internal and third party audits for compliance.

8. Responsibility and Accountability

- The **Unit HR Department** and security staff are responsible for ensuring no minors enter the factory as workers.
- Regional HR Heads and Local Human Capital Teams ensure implementation at unit level.
- The **Human Rights Committee** (Global CHRO, Regional HR Head, and Local Unit Head) provides governance and oversight.

9. Implementation & Monitoring Process

- Policy implementation is reviewed in Works Committee Meetings and Focus Group Discussions (monthly/quarterly).
- Formal reports are submitted to the Human Rights Committee every six months.
- Employees and supervisors are trained regularly; awareness is spread through induction, training sessions, emailers, and internal publications.
- Compliance is monitored through internal audits, SMETA audits, and annual random checks by Corporate HR.





- Any suspected violation must be reported immediately through the Speak Up Portal or to local HR.
- In case of accidental incidence, the **Remediation Plan** is activated, with accountability resting with the location HR team.

10. Remediation Plan

Committee Structure

Each plant-level Remediation Committee will be headed by a senior HR team member and include:

- Unit Head
- Sho-pfloor Representative
- NGO Representative

Remediation Steps (if child labour is detected)

- 1. Remove the child from the workplace immediately and ensure safety.
- 2. Notify parents/guardians and an NGO representative.
- 3. Assess the family's needs and the root cause of child labour.
- 4. Develop an education and financial support plan for the child.
- 5. Offer employment to an eligible family member as replacement.
- 6. Allow the child, upon reaching 18 years, to decide on employment with EPL.

Monitoring & Prevention

- Collaborate with welfare agencies for follow-up visits and school checks.
- Ensure full funding of remediation programs.
- Investigate incidents thoroughly and prepare preventive action plans.
- Include No Child Labour Policy and remediation updates in quarterly unit meetings.
- Conduct regular external checks to ensure no child labour in the supply chain.

Accountability

- Regional HC Head to ensure formation of Remediation Committees.
- Adequate funding for remediation to be arranged immediately.
- Human Rights Committee to be informed without delay in case of an incident.
- External agencies may be engaged for independent verification of compliance.