

Integrated Governance

EPL Limited

General information about company

Scrip code	500135	
NSE Symbol	EPL	
MSEI Symbol	NOTLISTED	
ISIN	INE255A01020	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Reporting Quarter Type	Quarterly	
Date of Quarter Ending	31-12-2025	
Type of company	Equity	
Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity?	true	
Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity?	true	
Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity?	false	The Company has not acquired any shares or voting rights in Indian Unlisted Companies, during the quarter ended on December 31, 2025.
Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity?	false	There have been no instances of fines, or penalties imposed on the Company in terms of Para (20) of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) during the quarter ended December 31, 2025.
Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity?	true	
Risk management committee	true	
Market Capitalisation as per immediate previous Financial Year	Top 1000 listed entities	
Is SCORE ID Available ?	true	
SCORE Registration ID	e00110	
Reason For No SCORE ID		
Type of Submission	Original	
Remarks (website dissemination)		

Annexure I

Annexure I to be submitted by listed entity on quarterly basis																								
I. Composition of Board of Directors																								
Disclosure of notes on composition of board of directors explanatory						Textual Information(1)																		
Whether the listed entity has a Regular Chairperson						true																		
Whether Chairperson is related to MD or CEO						false	Disqualification of Directors under section 164 of the Companies Act, 2013																	
Sr no.	Title(Mr/Ms)	Name of the Director	DIN	Category 1 of directors	Category 2 of directors	Category 3 of directors	Whether the director is disqualified?	Start Date of disqualification	End Date of disqualification	Details of disqualification	Current status	Whether special resolution passed? [Refer Reg. 17(1A) of Listing Regulations]	Date of passing special resolution	Initial Date of appointment	Date of Re-appointment	Date of cessation	Tenure of director(in months)	No of Directorship in listed entities including this listed entity(Refer Regulation 17A of Listing Regulations)	No of Independent Directorship in listed entities including this listed entity(Refer Regulation 17A(1) of Listing Regulations)	Number of memberships in Audit/ Stakeholder Committee(s) including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/ Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)	Reason for Cessation	Notes for not providing PAN	Notes for not providing DIN
1	Mr	Davinder Singh Brar	00068502	Non-Executive - Independent Director	Chairperson		false				Active	Yes	21-08-2024	22-08-2019	22-08-2024		76.09	1	1	2	1			
2	Ms	Sharmila Abhay Karve	05018751	Non-Executive - Independent Director	Not Applicable		false				Active	NA		22-08-2019	22-08-2024		76.09	5	5	7	5			
3	Mr	Shashank Sinha	02544431	Non-Executive - Independent Director	Not Applicable		false				Active	NA		04-09-2023	04-09-2023		27.27	1	1	1	0			
4	Mr	Anand T Kripalu	00118324	Executive Director	Not Applicable	CEO-MD	false				Active	NA		18-08-2021				3	2	3	1			
5	Mr	Amit Dixit	01798942	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		22-08-2019				3	0	0	0			
6	Mr	Dhaval Jitendra Buch	00106813	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		19-04-2021				1	0	0	0			
7	Mr	Animesh Agrawal	08538625	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		22-08-2019				2	0	3	1			
8	Mr	Aloke Lohia	11107239	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		27-05-2025				1	0	0	0			
9	Ms	Ayshwarya Vikram	08153649	Non-Executive - Non Independent Director	Not Applicable		false				Active	NA		12-11-2024		31-12-2025		1	0	1	0	Others		

Text Block

Textual Information(1)	Ms. Ayshwarya Vikram (DIN: 08153649) tendered her resignation as Non-Executive, Non-Independent Director, effective from the close of business hours of December 31, 2025.
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Annexure I

II. Composition of Committees	
Disclosure of notes on composition of committees explanatory	

Audit Committee Details

Whether the Audit Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	05018751	Sharmila Abhay Karve	Non-Executive - Independent Director	Chairperson	22-08-2019		
2	00068502	Davinder Singh Brar	Non-Executive - Independent Director	Member	22-08-2019		
3	08538625	Animesh Agrawal	Non-Executive - Non Independent Director	Member	26-04-2021		

Nomination and remuneration committee

Whether the Nomination and remuneration committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	02544431	Shashank Sinha	Non-Executive - Independent Director	Chairperson	05-09-2023		
2	01798942	Amit Dixit	Non-Executive - Non Independent Director	Member	22-08-2019		
3	00068502	Davinder Singh Brar	Non-Executive - Independent Director	Member	22-08-2019		

Stakeholders Relationship Committee

Whether the Stakeholders Relationship Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	08538625	Animesh Agrawal	Non-Executive - Non Independent Director	Chairperson	22-08-2019		
2	02544431	Shashank Sinha	Non-Executive - Independent Director	Member	13-08-2024		
3	08153649	Ayshwarya Vikram	Non-Executive - Non Independent Director	Member	12-11-2024	31-12-2025	Textual Information(1)

Text Block

Textual Information(1)	Ms. Ayshwarya Vikram (DIN: 08153649) has ceased to be a member of Stakeholders Relationship Committee with effect from the close of business of December 31, 2025.
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Risk Management Committee

Whether the Risk Management Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00106813	Dhaval Jitendra Buch	Non-Executive - Non Independent Director	Chairperson	26-04-2021		
2	99999999	Murugappan Ramasamy	Chief Operating Officer	Member	01-11-2018		Textual Information(1)
3	08538625	Animesh Agrawal	Non-Executive - Non Independent Director	Member	22-08-2019		
4	00118324	Anand T Kripalu	Executive Director	Member	18-08-2021		
5	99999999	Kamlesh Jain	Chief Information Officer	Member	05-11-2022		Textual Information(2)
6	99999999	Deepak Goyal	Chief Financial Officer	Member	19-08-2023		Textual Information(3)
7	02544431	Shashank Sinha	Non-Executive - Independent Director	Member	05-09-2023		
8	08153649	Ayshwarya Vikram	Non-Executive - Non Independent Director	Member	12-11-2024	31-12-2025	Textual Information(4)

Text Block

Textual Information(1)	Mr. Murugappan Ramsamy is the Chief Operating Officer and a Member of the Risk Management Committee of the Company.
Textual Information(2)	Mr. Kamlesh Jain is the Chief Information Officer and a Member of the Risk Management Committee of the Company
Textual Information(3)	Mr. Deepak Goyal is the Chief Financial Officer and a Member of the Risk Management Committee of the Company.
Textual Information(4)	Ms. Ayshwarya Vikram (DIN: 08153649) has ceased to be a member of the Risk Management Committee with effect from the close of business of December 31, 2025.

Corporate Social Responsibility Committee

Whether the Corporate Social Responsibility Committee has a Regular Chairperson						true	
Sr	DIN Number	Name of Committee members	Category 1 of directors	Category 2 of directors	Date of Appointment	Date of Cessation	Remarks
1	00068502	Davinder Singh Brar	Non-Executive - Independent Director	Chairperson	22-08-2019		
2	08538625	Animesh Agrawal	Non-Executive - Non Independent Director	Member	22-08-2019		
3	00106813	Dhaval Jitendra Buch	Non-Executive - Non Independent Director	Member	26-04-2021		

Other Committee

Whether the Corporate Social Responsibility Committee has a Regular Chairperson					true	
Sr	DIN Number	Name of Committee members	Name of other committee	Category 1 of directors	Category 2 of directors	Remarks
1	08538625	Animesh Agrawal	Security Committee	Non-Executive - Non Independent Director	Chairperson	
2	08153649	Ayshwarya Vikram	Security Committee	Non-Executive - Non Independent Director	Member	Textual Information(1)

Text Block

Textual Information(1)	Ms. Ayshwarya Vikram (DIN: 08153649) has ceased to be a member of Security Committee with effect from the close of business of December 31, 2025.
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Annexure I

III. Meeting of Board of Directors							
Disclosure of notes on meeting of board of directors explanatory							
Sr	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Notes for not providing Date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors as on date of the meeting	Number of Directors present*(All directors including Independent Director)	No. of Independent Directors attending the meeting*
1	05-08-2025			true	9	9	3
2	08-10-2025	63		true	9	8	3
3	11-11-2025	33		true	9	8	3

Annexure I

IV. Meeting of Committees										
Disclosure of notes on meeting of committees explanatory										
Sr	Name of Committee	Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order)	Maximum gap between any two consecutive (in number of days)	Name of other committee	Reson for not providing date	Whether requirement of Quorum met (Yes/No)	Total Number of Directors in the Committee as on date of the meeting	Number of Directors Present (All Directors including Independent Director)	No. of Independent Directors attending the meeting*	No. of members attending the meeting (other than Board of Directors)
1	Audit Committee	05-08-2025				true	3	3	2	0
2	Audit Committee	11-11-2025	97			true	3	3	2	0
3	Nomination and remuneration committee	08-10-2025				true	3	3	2	0
4	Nomination and remuneration committee	11-11-2025				true	3	2	2	0
5	Risk Management Committee	10-10-2025				true	5	4	1	3

Annexure I

V. Affirmations		
Sr	Subject	Compliance status (Yes/No)
1	The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015	true
2	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee	true
3	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee	true
4	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c.Stakeholders relationship committee	true
5	The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable the top 1000 listed entities)	Yes
6	The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	true
7	The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.	true
8	This report and/or the report submitted in the previous quarter has been placed before Board of Directors.	true
9	Any comments/observations/advice of Board of Directors may be mentioned here:	Textual Information(1)

Text Block

Textual Information(1)	The Integrated Governance Report for the previous quarter ended on September 30, 2025, was placed before the Board of Directors ("Board") at its meeting held on November 11, 2025 and the Board took note of the same. Further, this Integrated Governance Report for the quarter ended on December 31, 2025, will be placed before the Board, at its next meeting.
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Annexure I

Sr	Subject	Compliance status
1	Name of signatory	Onkar Ghangurde
2	Designation	Company Secretary and Compliance Officer

Details of Cyber security incidence

Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		false
Other details of cyber security incidence or breaches or loss of data event		
Number of cyber security incidence or breaches or loss of data event occurred during the quarter		
Sr.	Date of the event	Brief details of the event
No records available		

Signatory Details

Name of signatory	Onkar Ghangurde
Designation of person	Company Secretary and Compliance Officer
Place	Mumbai
Date	28-01-2026

Investor Grievance Details

No. of investor complaints pending at the beginning of Quarter	0
No. of investor complaints received during the Quarter	3
No. of investor complaints disposed off during the Quarter	3
No. of investor complaints those remaining unresolved at the end of the Quarter	0

Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies- The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies					
Sr.No.	Name of the unlisted company in which shares or voting rights have been acquired	Date of acquisition	Aggregate holding (% shares or voting rights) as at the end of the previous quarter	% shares or voting rights acquired during the quarter	Aggregate holding (% shares or voting rights) as at the end of the quarter
No records available					

Disclosure of Imposition of Fine or Penalty The details of imposition of fine or penalty during the quarter in terms of sub-para 20 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Imposition of Fine or Penalty					
Sr.No.	Name of the authority	Nature and details of the action(s) taken or order(s) passed	Date of receipt of direction or order, including any ad interim or interim orders, or any other communication from the authority	Details of the violation(s)/ contravention(s) committed or alleged to be committed	Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible
No records available					

Disclosure of Updates to Ongoing Tax Litigations or Disputes The updates on tax litigations or disputes in terms of sub-para 8 of para B of Part A of Schedule III read with corresponding provisions of Annexure 18 of the Master Circular are given below:

Any Other Information for Disclosure of Updates to Ongoing Tax Litigations or Disputes				
Sr.No.	Name of the opposing party	Date of initiation of the litigation / dispute	Status of the litigation / dispute as per last disclosure	Current status of the litigation / dispute
1	Neeta P. Karbhari, Superintendent, CGST - Thane Rural, Division-VI, Range-II, Office of the Assistant Commissioner, Department of Revenue, Ministry of Finance	18-08-2025	The GST department conducted an audit on the Company under Section 65 of the Central Goods and Service Tax Act, 2017 ("CGST Act"), for the period April 2019 to March 2023, pursuant to which a Show Cause Notice dated 18.08.2025 was issued alleging short-payment of GST amounting to Rs. 5,32,960/- under the Reverse Charge Mechanism on services received from working director of the Company for FY 2021-22. The Company submitted written replies and supporting documents contesting the proposed demand. The matter remained pending in adjudication until issuance of the order dated 23.12.2025 by the GST department.	The Company, on 24.12.2025, received the Adjudication order dated 23.12.2025 under Section 73(1) read with section 73(9) of the CGST Act, read with relevant provisions of the Maharashtra Goods and Services Tax Act, 2017, confirming a demand of Rs. 5,32,960/- along with interest under Section 50 and a penalty of Rs. 53,296/- for short payment of GST under Reverse Charge Mechanism on services received from working director of the Company for FY 2021-22. The Company maintains its stand that this is not taxable under the current GST framework (Schedule III of the CGST Act) and department circular no 140/10/2020 - GST Dated 10th June, 2020. The Company shall file a formal appeal before the Appellate Authority within the prescribed timelines.