



# EPL Ltd.

(Formerly known as Essel Propack Limited)

<b>Doc No:</b> HR/POL/Human Rights /001	<b>Doc. Title: Human Rights Policy</b> GRI 408 : 103-2, 103-2, 103-3 GRI 409 : 103-2, 103-2, 103-3 GRI 412 : 103-2, 103-2, 103-3			
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<b>Applicable Location:</b>	Applicable to all units and offices of EPL Limited			
<b>Retention Limit</b>	Permanent with continuous updation			

Authority	Name	Designation	Sign and Date
<b>Approved By</b>	Ms. Sonal Jain	Global CHRO	

### 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	Authorized signatory updated as new Global CHRO. Policy Objectives and Measures updated	All
1.1.2026	Scope of Applicability updated to include Thailand. Review cycle dates updated. Policy reviewed and reaffirmed..	1,2

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#### Human Rights Policy

**GRI 408** : 103-2, 103-2, 103-3  
**GRI 409** : 103-2, 103-2, 103-3  
**GRI 412** : 103-2, 103-2, 103-3

#### HR/POL/Human Rts /10

**Issue Date:** 10.10.2020  
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## 1 Introduction

EPL firmly believes that every individual deserves to be treated with dignity, respect, and access to basic human rights. This commitment is especially critical as EPL operates in diverse regions, including areas where human rights challenges can occasionally arise. Striving to lead in social accountability, EPL is dedicated to fostering a culture that upholds and champions human rights across all its operations.

EPL actively supports the protection of internationally recognized human rights and ensures that its actions are free from complicity in any human rights violations. By embedding respect for human rights into its practices and policies, EPL aims to set a benchmark for ethical conduct and positive societal impact.

## 2 Purpose

The purpose of this policy is to ensure that EPL Ltd does not engage in practices that violate human rights and to prevent situations where the company cannot guarantee basic human rights. It outlines the measures EPL Ltd takes to maintain sufficient labor conditions, particularly regarding labor relations (social dialogue), child and forced labor, and human rights. Additionally, this policy informs employees about their rights concerning labor practices and the steps the company takes to uphold them.

## 3 Scope

This policy applies to all EPL Ltd offices, manufacturing units, subsidiaries, and business activities across India, Egypt, China, the Philippines, Thailand, Poland, Germany, the United States, Brazil, Colombia, and Mexico. All officers and employees, including executives, permanent staff, and contract staff, shall be made aware of, understand, and comply with the provisions contained in this policy.

## 4 Review

**Policy on Human Rights is owned & maintained by the Global CHRO of EPL Limited.**

The Policy shall be reviewed and updated when appropriate, to adapt it to changes that may arise in the business model or in the context in which EPL operates, always ensuring its effective implementation. The latest, a review shall be conducted every two years and targets shall be reviewed every year.

In addition, EPL Ltd will continue to encourage all stakeholders related to its business, including customers, suppliers, third parties with which EPL Ltd collaborates or invests, agents, brokers, subcontractors, and local communities, to support this policy and work together to promote respect for human rights.

This policy covers major human rights adherence areas as under:

- Freedom of Expression, Association and Collective Bargaining
- No Child Labor
- No Forced Labor and Human Trafficking
- Non- discrimination or harassment
- Diversity and Inclusion
- Work Hours, Wages and Benefits
- Workplace grievances and redressal mechanism
- Community and Stakeholder Engagement

**EPL Ltd identifies the following objectives:**

- Comply with national laws and legislation of the countries in which EPL Ltd operates.
- Comply with ILO conventions:
  - No. 29 regarding forced labor;
  - No. 105 regarding abolition of forced labor;
  - No. 87 regarding freedom of association;
  - No. 98 regarding right to organize and collective bargaining;
  - No. 182 regarding worst forms of child labor.
- Comply with the:
  - Universal Declaration of Human Rights;
  - UN Convention on the Rights of the Child;
  - UN Guiding Principles on Business and Human Rights;
  - UN Women Empowerment Principles (WEPs);
  - International Covenant on Economic, Social, and Cultural Rights (ICESCR);
  - International Covenant on Civil and Political Rights (ICCPR);
  - United Nations Guiding Principles on Business and Human Rights (UNGPs);
  - The 10 Principles of the United Nations Global Compact;
  - Sustainable Development Goals 2030;
  - The Organisation for Economic Cooperation and Development's (OECD's) Guidelines for Multinational Enterprises;
  - Convention on the Rights of the Child;
  - Convention on the Rights of Persons with Disabilities.
- Commit to Sustainable Development Goals (SDGs) 8 - decent work and economic growth, and 12 - responsible consumption and production.
- Strengthen the commitment towards SDG 17, by intensifying existing partnerships and establishing new partnerships to fight working poverty and eliminate human rights violations in the supply chain.
- Promote the importance of human rights in the value chain, e.g., in cooperation with organizations such as the UN Global Compact and Sedex.
- Have at least an annual **80/100** EcoVadis Score on 'Labour and Human Rights' and 'Sustainable Procurement
- Have **zero** reported incidents of discriminatory, intimidating, and harassing behavior annually.
- Have **zero** reported incidents of child labor and forced labor annually.
- Ensure that **100%** of employees have received and signed an employment contract annually.
- Achieve **32%** gender diversity in workforce numbers by 2030.
- Ensure that **25%** of top management positions are filled by women by 2030.
- Ensure that **25%** of senior management positions are filled through internal promotions every year as per requirement (considering that our aim is to increase gender diversity at senior management level, as well).
- Ensure all employees are aware of their rights regarding labor practices and human rights by providing regular training courses.
- Achieve at least **80%** completion of training on Child and Forced Labor Awareness, Discrimination and Harassment Awareness, and Sustainable Procurement Awareness Training among EPL employees annually.



- Ensure that **100%** of employees on sites are covered by formally elected employee representatives (e.g., Works Council, Works Committees) or Unions every year.
- Ensure **100%** accessibility of the 'Speak Up' system- EPL Grievance Mechanism Platform, with at least 80% of employees actively aware of its availability and usage every year.
- Achieve a **90%** positive feedback rate from community members on EPL Ltd.'s CSR programs through annual surveys.
- Have 100% of EPL employees (involved in purchasing or sales) complete an **e-course on Decent Work and Labour Standards in Global Supply Chains annually**.
- Have 100% of EPL locations covered by an annual human rights risk assessment, performed by EPL.
- Have 100% of Key Supplier's to commit to EPL sustainability ambition and have signed the Global Key Supplier Code of Conduct by 2030.

## 6

### Policy Measures

EPL Ltd strives to achieve its objectives through the following measures. This chapter includes detailed consideration of the following topics: 'freedom of association and collective bargaining,' 'forced labor,' 'child labor,' and 'gender equality.'

- The HC department of EPL Ltd is responsible for providing employees with clear channels to report unethical practices, such as child or forced labor and human rights violations. This includes a whistleblowing procedure and a grievance mechanism through the 'Speak Up' system, a formal IT platform designed to address personal concerns about working conditions.
- All EPL Ltd employees, interns and contractors must undergo online training on Child and Forced Labor Awareness Training, and Discrimination and Harassment Awareness Training and the **Sustainable Procurement Awareness Training** within the first 3 months of employment or within 3 months of publishing a new mandatory course
- EPL Ltd Management Team is responsible for ensuring a safe working environment free from bullying, discrimination, and harassment as described in EPL Ltd.'s Discrimination and Harassment Policy.
- EPL Ltd Quality Team, Product Managers, and Sustainability Manager are responsible for strictly following and updating the supplier selection and assessment procedure to ensure human rights due diligence and eliminate violations in the company's supply chain.
- EPL Ltd suppliers & Partners must comply with all Labor and Human Rights Standards related to child, forced, and compulsory labor, non-discrimination, anti-harassment and abuse, fair wages and benefits, freedom of association and the right to collective bargaining, and working hours and documentation, as described in the Supplier Code of Conduct.
- EPL's HC department is responsible for annual data collection and transparently reporting on confirmed incidents of discriminatory, intimidating, and harassing behavior, confirmed incidents of child labor and forced labor, employees who received an employment contract, operations covered by a human rights risk assessment (internally and externally audited), and gender and age-related labor data, such as the number of employees, employee hires, promotions, turnover, and management positions. EPL Ltd affiliates and production sites are responsible for the timely and complete delivery of data to the HC department. All data is publicly disclosed according to the Global Reporting Initiative (GRI) in EPL's annual Sustainability Report.



## **Freedom of expression, association and collective bargaining**

EPL Limited upholds the freedom of association and the effective recognition of the right to collective bargaining. EPL affiliate and site management **must**:

- respect the right of employees to form, join, and organise trade unions of their choice and to bargain collectively on behalf of their organisation at all times;
- inform employees that they are free to join worker organisations of their choosing without any negative consequences or retaliation;
- ensure that all employees are heard and can voice concerns related to the terms of their employment;
- not interfere with the establishment, functioning, or administration of employees' organisations or collective bargaining, and allow employees to freely elect their own 'employee representatives';
- ensure that employees are not subjected to discrimination, harassment, intimidation, or retaliation for being union members, employee representatives or engaged in organising employees;
- Establish an agreement with trade unions regarding wages and other conditions of employment where applicable and have regular meetings with the union to ensure all requirements are met.

If the right to freedom of association is restricted by law, alternative means to Implementation of free association must be facilitated.

## **No Child Labour**

EPL Limited affiliate and site management must not engage in any child labour practices, and therefore **must**:

- not recruit employees under the age of 18, with the exception of guided and paid internships for employees between 15 and 18. These young employees can only work outside of school hours or during "'internship hours', and may not work during night hours. Also, they may not be exposed to any situations -inside or outside the workplace - that are hazardous or unsafe to their physical and/or mental health development;
- Always check legitimate identification for the verification of age before recruiting potential new employees. These forms of identification include:
  - Passport:
  - Government ID:
  - National identity card:
  - Birth certificate:
  - School certificate:
  - Medical certificate from registered doctor.
- keep a record of all employees ages in each employees file.

**Deliberately breaking the rules listed above results in immediate dismissal!**

**In case child labour is discovered in EPL**, then EPL will provide the subjected child with programmes which will help to enable that child to attend and Remain in quality education until he/she is no longer a child.

## **No Forced labour & Human Trafficking**



EPL Limited affiliate and site management must under no circumstances engage in or support forced, compulsory, or indentured labour or modern slavery in any of its forms, or be involved in human trafficking, and therefore **must never**:

- require workers to pay "deposits" or lodge their identification papers, such as passports, birth certificates, religious records of age, travel documents, or any other documents that may have legal impact on worker's legal status, freedom to travel, leave the job;
- charge recruitment or employment fees or costs directly or indirectly to workers;
- withhold or threaten to undertake any negative actions on employees' wage, benefits, property, or documents in order to force personnel to continue working for EPL Limited
- refrain employees from leaving the workplace premises after completing a standard workday;
- refrain employees from terminating their employment contracts, provided they give reasonable notice;
- provide barriers to restrict/ prevent the free movement of employees inside the premises;
- engage in or support trafficking of human beings;
- associate with any labour supplier or subcontractors using labour suppliers who may be trafficking workers;
- Introduce or allow involuntary overtime work.

Additionally, all employees should receive a written employment contract/ appointment

Letter signed voluntarily, entailing terms and conditions of employment. This contract should mention that the employee is free to leave employment with a notice period.

**Deliberately breaking the rules listed above results in immediate dismissal!**

### **Non- discrimination or Harassment**

EPL Limited is committed to maintaining a workplace free from discrimination or harassment based on race, sex, color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender identity or expression, political opinion, or any other protected status as defined by applicable law.

- EPL Limited ensures that recruitment, hiring, placement, and advancement are based solely on qualifications, skills, performance, and experience, without discrimination.
- Discrimination based on race, color, sex, age, disability, nationality, religion, gender identity, sexual orientation, or any other protected status is strictly prohibited.
- Harassment, whether physical, verbal, or non-verbal, is not tolerated within the workplace or in any work-related circumstance outside the workplace.
- Employees are encouraged to report any incidents of harassment or discrimination through the grievance procedure or 'Speak Up' system without fear of retaliation.
- The Company maintains a zero-tolerance policy for retaliation against individuals who report discriminatory or harassing behavior.
- EPL Limited provides all employees with an environment free from bullying, humiliation, or inappropriate behavior.
- EPL Limited supports a culture of inclusivity where all employees have equal opportunities to succeed and grow professionally.



- Regular training on anti-discrimination and harassment policies is provided to all employees to raise awareness and promote a respectful workplace.
- Discrimination or harassment in any form, including based on gender, religion, political opinion, or other personal characteristics, is strictly prohibited.
- EPL Limited provides clear and accessible reporting channels for employees to report any issues related to discrimination or harassment.

For further details, please refer to EPL's Policy on Diversity & Inclusion, Non-Discrimination, and Non-Harassment.

## Diversity & Inclusion

The HC Departments of EPL Limited are responsible:

- To conduct regular gender equality audits to identify gaps and areas of improvement, ensuring that the organization's practices remain aligned with global standards and benchmarks for inclusivity
- EPL Limited's Management Team is responsible for **ensuring gender equality** and must ensure a healthy balance between men and women. Equal right, opportunities and responsibilities must be ensured and promoted, with help of e.g., equal pay monitoring and a fair gender division in job promotions and participation in educational programmes, such as the Leadership programme
- For driving Initiatives such as dedicated mentorship programs for female employees and leadership shadowing opportunities will be introduced to accelerate the development of women leaders within the organization.
- EPL Limited's management Team is responsible for achieving 30% Gender diversity in workforce by 2030.
- The Board Members of EPL Limited are responsible for **addressing gender in community projects**.

**The Board of EPL Supports Foundation is responsible for addressing gender in community projects.**

## Workplace Grievances and Redressal Mechanism

- EPL Limited is committed to maintaining a fair, respectful, and harmonious work environment. To support this, the company has implemented a robust and transparent grievance redressal mechanism that allows employees to voice concerns and resolve workplace conflicts effectively. The system ensures that all grievances are addressed in a timely and confidential manner.
- EPL Limited has a clear, transparent, and confidential grievance redressal system to manage workplace conflicts effectively.
- Employees are encouraged to report grievances without fear of retaliation, ensuring a safe and respectful work environment.
- Grievances are handled with utmost confidentiality to protect the privacy of employees involved.
- The mechanism is available at all EPL locations, ensuring consistency in managing workplace disputes.
- Timely feedback and resolutions are provided to employees, fostering trust in the grievance process.
- Employees can use the 'Speak Up' platform, an IT-based system, to report unethical practices, personal concerns, and workplace issues confidentially.



## Work Hours, Wages, and Benefits

EPL Ltd. ensures that all employees are treated fairly and equitably with regard to compensation, working hours, and benefits. The company strictly adheres to relevant legal requirements and industry standards, fostering a healthy work environment that prioritizes employee well-being and financial security.

- EPL Ltd. compensates employees competitively, benchmarking against industry standards and local labor markets.
- The company complies fully with local and national laws concerning wages, work hours, overtime, and benefits.
- EPL Ltd. guarantees that employees receive fair compensation for overtime and extra hours worked in accordance with labor regulations.
- Employees are provided with clear and transparent pay structures, ensuring they are aware of their wage rates, benefits, and applicable deductions.
- All employees are entitled to paid time off in line with the statutory and contractual agreements in place.
- EPL Ltd. ensures that workers receive the legally required rest breaks and annual leave in compliance with labor laws.
- The company provides benefits, including but not limited to health care, insurance, and retirement plans, to eligible employees as part of their compensation package.
- EPL Ltd. ensures that any work performed outside normal working hours is compensated according to applicable laws and regulations.
- EPL Ltd. regularly reviews compensation packages to ensure they remain competitive and compliant with industry standards and legal requirements.
- Employees are encouraged to raise concerns related to wages, benefits, or working hours through the company's grievance mechanism or 'Speak Up' platform for timely resolution.
- EPL Ltd. respects workers' right to freely associate and negotiate wages and working conditions, as defined by applicable laws and collective agreements.

## Community and Stakeholder Engagement

EPL's Corporate Social Responsibility (CSR) initiatives reflect our unwavering commitment to fostering sustainable community development and social welfare. Aligned with the United Nations Sustainable Development Goals (SDGs), our efforts focus on plastic waste management, community welfare, and skill development. Under our newly branded CSR program, **"EPL IMPACT"** we continue to drive long-term, positive change.

EPL Limited's CSR department actively engages with local communities to support initiatives aimed at improving the quality of life in every respect. This includes collaborating with stakeholders on various community development projects and addressing their needs.

To evaluate the impact of our CSR initiatives, we will continue to engage with an external agency to conduct a comprehensive assessment. Using qualitative methodologies, the study would gather insights from community members, students, teachers, and EPL employees, providing a 360-degree perspective on our programs. These findings would offer valuable insights into our initiatives' effectiveness and reinforce our commitment to creating meaningful, lasting change in the communities we serve.