August 25, 2026

BSE Limited	**National Stock Exchange of India Limited**
Phiroze Jeejeebhoy Towers,	Exchange Plaza, C/1, Block G,
Dalal Street, Mumbai - 400001	Bandra-Kurla Complex, Bandra (E), Mumbai - 400051
Scrip Code: 500135	**Trading Symbol:** EPL

Sub. : Business Responsibility and Sustainability Report of EPL Limited ("Company") for the Financial Year 2025-26

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 2025-26 ("BRSR"), is enclosed herewith.

The BRSR forms an integral part of the Integrated Annual Report for the Financial Year 2025-26, which is available on the website of the Company at https://www.eplglobal.com/investors, and on the website of National Securities Depository Limited, who have been appointed to provide the e-Voting facility to the Members of the Company with respect to the ensuing 43rd 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 DEEPAK GHANGURDE

Digitally signed by ONKAR DEEPAK GHANGURDE
Date: 2026.08.25 22:32:40 +05'30'

Onkar Ghangurde
Head - Legal, Company Secretary & Compliance Officer
Encl.: As above

Business Responsibility & Sustainability Report

Business Responsibility and 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, and is in line with the provisions of Regulation 34 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

Sr. No.	Particulars	FY 2025-2026
1.	Corporate Identity Number (CIN) of the Company	L74950MH1982PLC028947
2.	Name of the listed entity	EPL Limited ("EPL"/"Company"/"Entity")
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.	Email	complianceofficer@eplglobal.com
7.	Telephone	+91 22 2481 9000/ 9200
8.	Website	www.eplglobal.com
9.	Financial year for which reporting is being done	April 1, 2025 to March 31, 2026
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	₹ 64,04,95,686
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: 91-22-24819121, Email: complianceofficer@eplglobal.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	SGS India Private Limited
15.	Type of assurance obtained	The Company has voluntarily obtained independent third-party assurance from SGS India Private Limited for all applicable BRSR Core indicators, and the Independent Assurance Statement in obtained in that regard is enclosed as **Annexure A** to this report.

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	Production of plastic packaging materials, including multilayer collapsible tubes and laminates, primarily used for packaging consumer products across Beauty & Cosmetics, Oral Care, Food & Nutrition, Pharma & Health and Home Care.	94.70%

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 laminate, plastic tubes and laminates	22203	94.70%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Locations	Number of plants	Number of offices	Total
National	7	3	10
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	5
International (No. of Countries)	32

b. What is the contribution of exports as a percentage of the total turnover of the entity?

19%

c. A brief on types of customers

As a global leader in specialized packaging, EPL serves a diverse customer base across multiple industries. Our clientele includes international, regional, and local niche brands across sectors such as Beauty & Cosmetics, Oral Care, Food & Nutrition, Pharma & Health, and Home Care.

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)	480	416	86.67%	64	13.33%
2	Other than Permanent (E)	44	28	63.63%	16	36.37%
3	**Total employees (D + E)**	**524**	**444**	**84.73%**	**80**	**15.27%**
WORKERS						
4	Permanent (F)	931	844	90.66%	87	9.34%
5	Other than Permanent (G)	1,465	937	63.96%	528	36.04%
6	**Total workers (F + G)**	**2,396**	**1,781**	**74.33%**	**615**	**25.67%**

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)	0	0	0%	0	0%
2	Other than Permanent (E)	0	0	0%	0	0%
3	**Total differently abled employees (D + E)**	**0**	**0**	**0%**	**0**	**0%**
DIFFERENTLY ABLED WORKERS						
4	Permanent (F)	58	45	77.59%	13	22.41%
5	Other than Permanent (G)	59	44	74.58%	15	25.42%
6	**Total differently abled workers (F + G)**	**117**	**89**	**76.07%**	**28**	**23.93%**

21. Participation/Inclusion/Representation of women:

Particulars [1]	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	9	1	11.11%
Key Management Personnel	4	0	0%

Note:

(1) Total Key Managerial Personnel includes the Managing Director and Whole-Time Directors.

22. Turnover rate for permanent employees and workers:

Particulars	FY 2025-26 (Turnover rate in current FY)			FY 2024-25 (Turnover rate in previous FY)			FY 2023-24 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12.29%	20.69%	13.32%	8.87%	13.33%	9.31%	8%	1%	10%
Permanent Workers	29.68%	14.72%	28.41%	18.52%	16.30%	18.37%	23%	1%	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)	Indicate whether Holding/Subsidiary/ Associate/ Joint Venture	% of shares held by the Company	Does the entity indicated at column A, participate in the Business responsibility initiatives of the Company? (Yes/No) [1]
1	Epsilon Bidco Pte. Limited	Holding	0%	No
2	Lamitube Technologies Ltd. [2]	Subsidiary	100%	No
3	Lamitube Technologies (Cyprus) Ltd. [2]	Subsidiary	100%	No
4	Arista Tubes, Inc. [2]	Subsidiary	92.65%	No
5	EPL Brasil LTDA [2]	Subsidiary	100%	No
6	EPL Packaging (Thailand) Co. Ltd [2]	Subsidiary	99%	No
7	P.T. Lamipack Primula [3]	Associate	30%	No

Note:

(1) This is in view of the fact that the report is being presented on standalone basis.

(2) The above-mentioned subsidiaries are direct subsidiaries of the Company.

(3) While the Company holds more than 20% Equity Shares in Cleanmax Aria Private Limited, since the Company does not exercise significant influence / control on its decisions, it is not considered as an associate company

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes

a. Turnover (in ₹) : 13,82,87,42,939/-

b. Net worth (in ₹) : 11,80,71,12,816/-

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) [1]	FY 2025-26 (Current Financial Year)			FY 2024-25 (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	NA	0	0	-
Investors (other than shareholders)	Yes	0	0	NA	0	0	-

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) [1]	FY 2025-26 (Current Financial Year)			FY 2024-25 (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
Shareholders	Yes	6	1	NA	2	0	-
Employees and workers	Yes	0	0	NA	0	0	-
Customers	Yes	384	0	All customer complaints within the India region were successfully resolved and updated on SAP system.	418	0	All customer complaints within the India region were successfully resolved and updated on SAP system.
Value Chain Partners	Yes	0	0	NA	0	0	-
Other (please specify)	NA	0	0	NA	0	0	-

Note:

(1) 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@eplglobal.com
Investors (other than shareholders)	https://www.eplglobal.com/investors/
Shareholders	https://www.eplglobal.com/investors/
Employees and workers	https://www.eplglobal.com/sustainability/
Customers	SAP and DMS portal [Customers have access to these portals]
Value Chain Partners	https://www.eplglobal.com/sustainability/
Other (please specify)	NA

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

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

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 availability of recycled materials and innovation at the supplier level, along with the gradual adoption of sustainable products by customers, slows down the transition process.	An organized approach to enhancing the productive use of materials throughout their life cycles, with greater focus on recycled inputs. Partnering with customers to create sustainable products. Challenge: Higher costs linked to recycled materials.	Negative

Business Responsibility & Sustainability Report (contd.)

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)
2	Energy	Opportunity	Energy management at EPL focuses on initiatives to reduce energy intensity and increase the share of renewable energy sources.	Renewable energy transition.	Positive
3	Water and Effluents	Opportunity	Managing water use in operations with measures aimed at recycling water and minimizing water intensity.	Reuse of water through Sewage Treatment Plants (STPs) and recycling of process water using a closed-loop system.	Positive
4	Climate Change	Opportunity	EPL's initiatives to reduce and mitigate greenhouse gas emissions contribute to both national and global efforts to address climate change. These efforts include implementing water recycling through a closed-loop system.	EPL is dedicated to reducing greenhouse gas emissions and supporting broader climate action initiatives at both national and global levels. As a signatory to the Science Based Targets initiative (SBTi), EPL has a structured approach to lowering GHG emissions, while also ensuring environmental compliance and recycling process water through a closed-loop system.	Positive
5	Waste	Opportunity	Our operations result in the generation of hazardous and non-hazardous waste, with potential environmental implications. A closed-loop system is used for recycling process water.	Compliance with waste recycling and disposal regulations, along with process water recycling through a closed-loop system.	Positive
6	Human Capital Development	Opportunity	Human resource development policies and practices covering recruitment, employee retention, and opportunities for upskilling and ongoing learning to encourage professional development.	EPL's growth is driven by skilled executives and productive employees across the organization, supported by a global learning community developed through Individual Development Plans (IDPs) and an online learning platform.	Positive
7	Labor Relations	Opportunity	Policies and practices focused on employee working conditions, well-being, and engagement regarding significant operational changes.	At EPL, we consider our Human Resources to be valuable assets and key contributors to the company's growth and success. Individuals with the right skills, competencies, and mindset, aligned with the opportunities offered in each role, play an important role in driving our continued progress.	Positive
8	Diversity, Equal Opportunity and Nondiscrimination	Opportunity	Promoting fairness and equal opportunities for all individuals, irrespective of race, religion, gender, sexual orientation, age, education, or any other characteristic.	EPL operates across five states in India and has a strong workforce comprising 1,411 permanent employees and workers, and 1,509 employees and workers engaged through third-party contracts and apprenticeship programs. Our workforce reflects diversity across languages, age groups, ethnicities, genders, and differently abled individuals. As an equal opportunity employer, we remain committed to building an inclusive workplace supported by policies and initiatives that encourage diversity and inclusion across the organization.	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)
9	Local Communities	Opportunity	Engagement with local communities through development programs and initiatives, creating positive contributions and meaningful outcomes.	-	Positive
10	Customer Satisfaction	Risk	The shelf life of materials and damage during transportation can adversely affect product quality.	Action: EPL implemented robust inventory and logistics management systems. **Details:** • **Shelf-Life Tracking:** Introduced a digital inventory system with FIFO (First-In, First-Out) practices and shelf-life alerts to ensure timely utilization of materials before expiry. • **Supplier Quality Agreements:** Collaborates with suppliers to ensure raw materials comply with defined shelf-life and storage requirements. • **Packaging Improvements:** Uses reinforced and customized packaging solutions to safeguard tubes during transportation. • **Transport SOPs:** Established standardized transportation procedures with trained logistics partners for the safe handling of materials and finished products. • **Material Handling SOPs:** Follows strict GMP-based procedures for material receipt, inspection, storage, and dispensing to reduce risks of contamination or degradation. • **Regular Audits and Training:** Conducts periodic audits and employee training on GMP practices, with emphasis on hygiene, traceability, and handling of time- and condition-sensitive materials. • **Quality Control Checks:** Implemented in-process and post-production quality checks to identify material- or transport-related defects at an early stage. • **Documentation and Traceability:** Maintains detailed records of raw material batch usage, storage conditions, and transport logs to support traceability of quality issues. • **Preventive Maintenance:** Ensures machinery and storage facilities are regularly maintained, clean, and GMP-compliant to avoid unintended material exposure or deterioration.	Negative

Note:

While the Material Issues identified under Point Nos. 2 to 8 are identified as 'Opportunities', the Company has mentioned the approach adapted, in that regard for clarification.

Business Responsibility & Sustainability Report (contd.)

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place 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 entity'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
	b. Has the policy been approved by the Board? (Yes/No/NA)	Yes, the Board has formally approved all key policies in line with applicable Indian laws and regulations. In addition, all internal operational policies have been duly reviewed and signed off by management, as required.								
	c. Web Link of the Policies, if available	The weblink(s) for policies: https://www.eplglobal.com/investors/ and https://www.eplglobal.com/sustainability/ 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 relevant policies and incorporated them into its procedures and practices.								
3	Do the enlisted policies extend to your value chain partners? (Yes/No/NA)	Yes, EPL has established a Supplier Code of Conduct and expects its value chain partners to adopt and implement the defined policies in their operations. Please refer to our Supplier Code of Conduct at https://www.eplglobal.com/wp-content/uploads/2024/08/Supplier-Sustainability-Code-of-Conduct.pdf								
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.	UNGC, SDG, ISO 37001:2016, Member of Institute of Directors	BIS Certification, SMETA/SEDEX audits, ISO 28000:2022	ISO 45001:2018 and WASH Pledge	ISO 20400:2017	ISO 45001:2018, SEDEX, WASH Pledge	ISO 14001:2015, ISO 50001:2018, SBTi, CEO water Mandate, India Plastic Pact	UNGC, ISO 37001:2016, Member of Institute of Directors	UNGC	ISO 27001:2022

Sr. No.	Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	EPL has set the following goals and targets to be achieved by Financial Year 2029-30 ("2030"): • EPL has committed to achieve 60% of sustainable product sale by 2030. • Number of incidents of non-compliance with regulations concerning the health and safety impacts of our products "zero" by 2030. • 100% plants operating with a top-rated quality management system by 2030. • Train 100% of the workforce in business ethics through classroom and e-learning programs by 2030. • Reach 32% female representation in the global workforce by 2030. • Achieve 5% of recycled input materials consumed by 2030. • Reduce emissions (Scope 1 + Scope 2) by 55% by 2030, based on the 2017 baseline. • 42% reduction in scope 3 emission category 1 against baseline of 2020. • 50% of water to be recycled by 2030. • 50% of Renewable energy consumption for the organization by 2030. • Employee engagement score 70% by 2030. • Zero waste to landfill by 2030.								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	**FY 2026 status for each of above target is as follows:** • 39% of Sustainable product sale. • Zero incidents of non-compliance with regulations concerning the health and safety impacts of our products. • 100% plants operating with a top-rated quality management system like ISO 9001, BRCGS, GMP. • 100% of the workforce trained on business ethics through classroom and e-learning programs. • 32.5% Female employees. • (Scope 1 + Scope 2) emission reduced by 15 % against the 2017 baseline. • 7% reduction in scope 3 emission against baseline of year 2020. • 55% of water recycled. • 23% of Renewable energy consumption. • 82% Employee Engagement score. • 2% waste goes to landfill (98% of waste is diverted from landfill).								

Governance, leadership and oversight	
7	**Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements:**
	A comprehensive statement from the Managing Director outlining the Company's sustainability vision, strategic commitments, key objectives, and progress achieved during the reporting period is presented in the MD & CEO's Desk section of the Integrated Annual Report.
8	**Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).**
	Mr. Hemant Bakshi, Managing Director & Global Chief Executive Officer, is responsible for the implementation and oversight of the Business Responsibility policies, operating under the guidance of the Board of Directors and its Committees.

9	**Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No/ NA).**	Yes
	If Yes, please provide details	
	Yes. We have a Sustainability Steering Committee (SSC) consisting of the 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's business strategy. • To facilitate company-wide, cross-functional collaboration to address ESG (Environment, Social and Governance) and Sustainability related activities. • To provide oversight on associated principal risks, risk exposure, potential impact, and risk mitigation measures. In addition, the Risk Management Committee also assesses 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	Sustainability Steering Committee (1)								
b.	Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Sustainability Steering Committee (2)								

Notes:

(1) 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.

(2) EPL Sustainability Steering Committee quarterly reviews applicable statutory compliances as per SEBI LODR 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	No	Yes
	If yes, provide name of the agency.	P1: SDG, ISO 37001:2016 – Quality Austria Central Asia P2: SMETA/SEDEX audits – SGS India Private Limited; ISO 28000:2022 – Quality Austria Central Asia P3: ISO 45001:2018 – Quality Austria Central Asia P4: ISO 20400:2017 – Quality Austria Central Asia P5: ISO 45001:2018 – Quality Austria Central Asia; SEDEX – SGS India Private Limited P6: ISO 14001:2015, ISO 50001:2018 P7: ISO 37001:2016 – Quality Austria Central Asia P8: NA P9: ISO 27001:2022 – Quality Austria Central Asia								

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 emphasizes the importance of conducting business with integrity, ethical responsibility, and transparency. The Company conducts its business in an ethical and responsible manner, adhering to the highest standards of integrity. It maintains transparency in its activities, operations, and financial reporting, and remains accountable for its actions and decisions.

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	• Safety and Employee well-being	89%
Key Managerial Personnel	3	• Global GC Executive Program • Leadership Et' Humanite Leadership Journey • Cybersecurity	50%
Employees other than Board of Directors and Key Managerial Personnel	11	• Leader Manager • Train the Trainer • Time management • Problem Solving • Advanced Excel	100%
Workers	26	• Skill Matrix • Safety • 7QC Tools • Human Rights & Ethics etc.	100%

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

Monetary					
Particulars	**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	-	National Stock Exchange of India Limited ("NSE")	₹ 54,280/-	NSE issued a notice in terms of SEBI Master Circular No. SEBI/HO/DDHS/DDHS-PoD-1/P/CIR/2024/48, demanding payment of fine of Rs. 54,280/- (incl. of GST), towards non-submission of certificate regarding fulfillment of payment obligations (Commercial Paper) ("said certificate"), in terms of the provisions of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). In response, the Company vide its email dated April 1, 2025, informed the Authority that the Company had duly complied with its payment obligations towards the Commercial Papers issued and allotted by the Company on November 12, 2024 and December 6, 2024 respectively, each with a maturity date of February 10, 2025 ("said Commercial Papers") and all payments in that regard were duly completed on time, without any delay i.e. on February 10, 2025 ("said payment"). However, there was an inadvertent and bonafide delay in submission of the said certificate with NSE, with respect to completion of the said payment towards the said Commercial Papers, and accordingly, the Company requested NSE to waive the fine imposed, in view of the bonafide inadvertence on behalf of the Company. On June 30, 2025, NSE communicated to the Company that Company's application for waiver of fine was not considered favourably and hence, the Company was required to pay the said fine.	No
Settlement	-		-	The Company duly made the payment in July 2025, and the matter is treated as settled and closed.	
Compounding fee	-		-	NA	

Monetary

Particulars	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	-	Central Ground Water Board, West Central Region	Rs. 1,00,000/-	A penalty of Rs. 1,00,000/- was levied for non-renewal of 'No Objection Certificate for Ground Water Abstraction', held by the Company for its plant located in Dhanoli, Gujarat. This certificate, issued by Ministry of Jal Shakti, Department of Water Resources, River Development & Ganga Rejuvenation Central Ground Water Authority, was valid till May 2025 and could not be renewed within the statutory timelines due to technical errors in renewal application.	No
Settlement	-		-	The Company duly made the payment in January 2026. There is no material impact on financials, operations or other activities of the Company.	
Compounding fee	-		-	NA	
Penalty/ Fine	-	Assessing Authority cum-Asstt. Commissioner State Taxes & Excise, Department of State Taxes & Excise, Himachal Pradesh	Rs. 2,92,851/-	A penalty of Rs. 2,92,851/- was levied in view of the re-assessment of the Company under HP VAT Act, 2005 and CST Act 1956 in the matter of delay in tax payment towards VAT, which was in contravention of the provisions of the HPVAT Act, 2005 read with rules made thereunder.	No
Settlement	-		-	The Company duly made the payment in June 2025. There is no material impact on financials, operations or other activities of the Company.	
Compounding fee	-		-	NA	

Non-Monetary

Particulars	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	NA			
Punishment	NA			

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
Nil	Nil

4. Does the entity have anti-corruption or anti-bribery policy? (Yes/ No): Yes

If Yes, provide details in brief:

The Company has established an Anti-Bribery and Anti-Corruption Policy in line with EPL's Code of Conduct and other related policies, such as the Whistleblower Policy and the Conflict of Interest Management Policy. It is also aligned with applicable Anti-Bribery and Anti-Corruption laws and regulations in India and applies to all stakeholders and individuals associated with EPL.

If Yes, Provide a web link to the policy, if available -Web link anti-corruption or anti bribery policy is placed:

The said policy is available on the website of the Company at: https://www.eplglobal.com/wp-content/uploads/2025/04/Code-Of-Conduct-for-Board-and-Employees.pdf.

5. Number of Directors/ Key Managerial Personnel/ employees/ workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

Particulars	FY 2025-26	FY 2024-25
Directors	0	0
Key Managerial Personnel	0	0
Employees	0	0
Workers	0	0

6. Details of complaints with regard to conflict of interest:

Case Details	FY 2025-26		FY 2024-25	
	Number	Remark	Number	Remark
Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
Number of complaints received in relation to issues of Conflict of Interest of the Key Managerial Personnel	0	NA	0	NA

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. There were no complaints regarding conflicts of interest; therefore, no corrective actions were taken during the year.

8. Number of days of accounts payables in the following format:

Particular	FY 2025-26	FY 2024-25
Number of days of accounts payables	56	51

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	0.13%	0.11%
	b. Number of trading houses where purchases are made from	9	14
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	100%	82.91%
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

Parameter	Metrics		FY 2025-26	FY 2024-25
Share of RPTs	a.	Purchases (Purchases with related parties / Total Purchases)	0.18%	0.17%
	b.	Sales (Sales to related parties / Total Sales)	14.34%	14.33%
	c.	Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d.	Investments (Investment in related parties/Total investment made)	96.84%	90.02%

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
3	Physical Security, Access control, Personnel security, Education & Training	100% Strategic suppliers
	Overview of the principles covered in ISO 20400 & EPL's perspective & supplier's role in it	
	Guidance on shortfalls, if any to the supplier found out during the audits	

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

Yes

If Yes, provide details of the same:

To manage conflicts of interest, the Secretarial Team maintains a record of Directors and entities where they hold substantial interests, which is shared with the Finance Team for transaction monitoring. The Directors are required to submit updated disclosures annually and whenever there are changes in their interests, along with a yearly Code of Conduct declaration confirming their commitment to act in the Company's best interests and avoid any conflicts arising from personal or business relationships.

Senior Management personnel also provide an annual affirmation confirming that they have not engaged in any material financial or commercial transactions that could potentially conflict with the Company's interests. In addition, the Directors refrain from participating in discussions where a potential conflict of interest exists. A guidance mechanism is also in place to support Directors and Senior Management in evaluating and managing potential conflicts during investment proposals or loan approvals.

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. The Company is committed to sustainable and safe production practices, actively working to minimize the environmental impact of its operations. It ensures that its products meet applicable safety standards and are designed to protect the well-being of 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.	Particulars	FY 2025-26	FY 2024-25	Details of improvements in environmental and social impacts
1	R&D	98.29%	97.67% (1)	Invested in analytical (microscopy) and process capabilities (lami-bottles making machines) for developing sustainable products.
2	Capex	58.26%	26%	Invested in newer technologies which has resulted in lesser power consumption and reduce carbon emission to produce sustainable products.

Note:

(1) There is a change in the approach to calculate this figure. Hence, the same has been revised.

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?**	100% (1)

Note:

(1) All strategic suppliers, representing 100% of the Company's procurement spend, are covered under EPL's Sustainable Sourcing Programme and are evaluated using the Company's sustainability assessment process. The assessment integrates environmental, social, ethical and governance criteria into supplier selection and periodic evaluation. EPL has established a Sustainable Sourcing Procedure that integrates environmental, social, ethical and governance considerations into supplier selection, onboarding and periodic evaluation. All strategic suppliers are assessed through EPL's sustainability assessment process, which includes evaluation against sustainability criteria, compliance with the Supplier Code of Conduct and, where applicable, recognised management system certifications and sustainability disclosures. During FY 2025–26, 100% of procurement spend (by value) was sourced from strategic suppliers covered under this programme.

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)	We operate on a B2B model, where our products are used as packaging materials by customers. In line with the Plastic Waste Management (PWM) Rules, the responsibility for collection and recovery of plastic packaging waste lies with our customers. We comply with the Extended Producer Responsibility (EPR) framework introduced by the Central Pollution Control Board (CPCB), which became operational in April 2023. Under this system, an EPR credit mechanism is implemented through designated digital wallets. We meet our EPR obligations by procuring the required credits and ensuring full compliance with applicable regulations.
(b)	E-waste	NA (1)
(c)	Hazardous waste	NA (1)
(d)	other waste	NA (1)

Note:

(1) The nature of our activities is such that this is not applicable

4.	a.	**Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No)**	Yes
	b.	**If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards?**	
		EPR is applicable to our operations, and we are compliant with the Plastic Waste Management Rules. Registration of units with the Central Pollution Control Board for EPR is currently in progress	
	c.	**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

If yes, provide details in the following format?

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)	40%	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	Aluminum Barrier Laminated (ABL) tubes	Non-Recyclable and Landfill (plastic pollution)	The Company continuously evaluates and addresses environmental concerns identified through its product life cycle assessments by focusing on material innovation, circular economy principles, and enhanced recyclability of packaging solutions. Key actions undertaken include: • Transitioning from conventional non-recyclable ABL (Aluminium Barrier Laminate) structures to more sustainable and recyclable packaging formats. • Developing and commercializing recycle-ready tube solutions such as Platina® and GML, which are designed to support improved end-of-life recyclability while maintaining product performance requirements. • Increasing the use of Post-Consumer Recycled (PCR) content in laminate tube structures through products such as Etain®, thereby reducing reliance on virgin plastic materials and supporting circular material flows. • Investing in advanced recycling technologies and infrastructure under Project Liberty, including the deployment of specialized recycling equipment, to demonstrate and enhance the recyclability of ABL tube waste and facilitate its reintegration into the value chain. • Collaborating with customers, recyclers, industry partners, and other stakeholders to improve collection, recycling, and circularity outcomes for tube packaging. • These initiatives support EPL's commitment to reducing environmental impacts across the product life cycle, conserving resources, promoting circular economy solutions, and advancing sustainable packaging innovation.

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 2025-26	FY 2024-25
1	Post-Consumer Recycled (PCR)	1%	0.85%

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

Sr. No.	Particulars	FY 2025-26			FY 2024-25		
		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)	0	0	8,152	0	0	3,536
2	E waste	0	0	0	0	0	0
3	Hazardous waste	0	0	0	0	0	0
4	Other waste	0	0	0	0	0	0

Note:
Since April 2023, EPR for Plastics has been carried out by purchase of EPR credits from Plastic Waste Processors (PWPs) via portal maintained by Central Pollution Control Board (CPCB), in line with applicable guidelines. On-ground plastic waste collection & disposal is carried out by PWPs authorized & monitored by CPCB/ State Pollution Control Board (SPCB). The above quantities have been reported basis the EPR Target that has been or will be fulfilled by EPL for successfully being compliant with the applicable targets.

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)
NA		

Note:
As our product is used as an integral component within our customer's final product, we do not have direct access or control over the end-of-life stage. Consequently, we are unable to independently reclaim or recycle the product or its packaging.

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. The Company prioritizes employee well-being by fostering a safe, healthy, and inclusive work environment. It is committed to fair employment practices, competitive compensation, and continuous professional development, while encouraging similar standards across its value chain, including suppliers, contractors, and temporary workers.

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	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	416	416	100%	416	100%	0	0%	416	100%	416	100%
Female	64	64	100%	64	100%	64	100%	0	0%	64	100%
Total	**480**	**480**	**100%**	**480**	**100%**	**64**	**13.33%**	**416**	**86.67%**	**480**	**100%**
Other than permanent employees											
Male	28	28	100%	28	100%	0	0%	28	100%	28	100%
Female	16	16	100%	16	100%	16	100%	0	16%	16	100%
Total	**44**	**44**	**100%**	**44**	**100%**	**16**	**36.36%**	**28**	**63.64%**	**44**	**100%**

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

Category	% of workers covered by										
	Total (A)	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	844	844	100%	844	100%	NA	NA	844	100%	844	100%
Female	87	87	100%	87	100%	87	100%	NA	NA	87	100%
Total	**931**	**931**	**100%**	**931**	**100%**	**87**	**9.34%**	**844**	**90.66%**	**931**	**100%**
Other than permanent workers											
Male	937	937	100%	937	100%	NA	NA	0	0%	937	100%
Female	528	528	100%	528	100%	528	100%	NA	NA	528	100%
Total	**1,465**	**1,465**	**100%**	**1,465**	**100%**	**528**	**36.04%**	**0**	**0%**	**1,465**	**100%**

1. c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format	FY 2025-26	FY 2024-25
Cost incurred on well- being measures as a % of total revenue of the Company	0.04%	0.20%

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

Benefits	FY 2025-26			FY 2024-25		
	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%	Yes	100%	100%	Y
Gratuity	100%	100%	Yes	100%	100%	Y
ESI	0%	32.33%	Yes	0%	39.94%	Y
Others – NPS	13.36%	0.43%	Yes	14.13%	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:

V-Shesh, an award-winning India-based impact enterprise focused on disability inclusion, has conducted an audit of our premises. They have certified that individuals with hearing and speech impairments are able to work here. In addition, persons with disabilities are currently engaged in apprenticeship programs 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 aligned with the Convention on the Rights of Persons with Disabilities and the Rights of Persons with Disabilities Act, 2016, along with its Rules. The policy is available on the 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	NA (1)	NA (1)	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

Note:

(1) No female permanent employee availed parental leave during the reporting period; therefore, the metric is not applicable.

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	• **Speak Up platform:** The "Speak Up Platform" promotes a supportive environment where employees are encouraged to share their ideas, opinions, and concerns without fear of retaliation or penalties. At EPL, the platform is guided by three key principles: a culture of trust, adherence to the Code of Conduct, and timely resolution of issues. • **Online Helpdesk:** An online helpdesk is available to address employee concerns, providing a simple and accessible channel for reporting issues. • **Grievance Redressal Committee:** A Grievance Redressal Committee has been set up across all units to address and resolve employee grievances. • **Grievance Boxes:** Grievance boxes are installed across units and at the Head Office, enabling employees to submit concerns confidentially and anonymously.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

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

Category	FY 2025-26			FY 2024-25		
	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	480	0	0%	466	0	0%
Male	416	0	0%	414	0	0%
Female	64	0	0%	52	0	0%
Total Permanent Workers	931	0	0%	977	0	0%
Male	844	0	0%	901	0	0%
Female	87	0	0%	76	0	0%

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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)	% (F / D)
Employees										
Male	416	416	100%	416	100%	414	414	100%	414	100%
Female	64	64	100%	64	100%	52	52	100%	52	100%
Total	**480**	**480**	**100%**	**480**	**100%**	**466**	**466**	**100%**	**466**	**100%**
Workers										
Male	844	844	100%	844	100%	901	901	100%	901	100%
Female	87	87	100%	87	100%	76	76	100%	76	100%
Total	**931**	**931**	**100%**	**931**	**100%**	**977**	**977**	**100%**	**977**	**100%**

Note:
Disclosure is provided for both permanent employees and workers.

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

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	416	398	95.67%	414	387	93.48%
Female	64	54	84.38%	52	31	59.62%
Total	**480**	**452**	**94.17%**	**466**	**418**	**89.70%**
Workers						
Male	844	711	84.24%	901	774	85.90%
Female	87	62	71.26%	76	45	59.21%
Total	**931**	**773**	**83.02%**	**977**	**819**	**83.83%**

Note:
Disclosure is provided for both permanent employees and workers.

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 a comprehensive Occupational Health and Safety Management System (OHSMS) across all its manufacturing operations globally. All manufacturing sites are certified to ISO 45001:2018 by TUV Nord and operate under EPL's Harmonized Manufacturing Policy (HMP), which incorporates key requirements of the standard and provides a structured framework for hazard identification, risk assessment, operational controls, incident management, emergency preparedness, legal compliance, and continual improvement.

The implementation of the OHSMS is supported by qualified full-time Safety Officers at all manufacturing locations and a comprehensive Safety, Health and Environment (SHE) Manual. Safety governance is further strengthened through an Apex Safety Committee comprising representatives from all manufacturing units, which meets monthly to review safety performance, discuss incidents and near misses, monitor closure of corrective and preventive actions (CAPA), and facilitate deployment of learnings and best practices across locations.

During the reporting period, external safety audits were conducted across all manufacturing units to assess compliance and identify opportunities for improvement. EPL also launched online safety training modules across all units and achieved a high level of employee participation in the assigned training programmes. Regular safety awareness programmes, fire safety training, emergency response drills, and hands-on firefighting training are conducted to enhance employee preparedness and reinforce a culture of safe behaviour.

In addition to occupational safety, EPL promotes employee health and well-being through wellness initiatives, health awareness programmes, and mental well-being sessions. The Company continues to strengthen its safety culture through proactive risk management, employee participation, cross-unit learning, and continuous improvement initiatives.

The full Harmonized Manufacturing Policy is publicly available on the Company's website.

https://www.eplglobal.com/wp-content/uploads/2024/08/HMP-Policy-new.pdf

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/substitution, work permits, and the use of Personal Protective Equipment (PPE) to eliminate or mitigate risks and hazards.

EPL conducts Hazard Identification and Risk Assessment (HIRA) across its global operations, ensuring that all operational steps are covered within the process. Each task is carefully evaluated using defined risk assessment criteria to identify potential hazards and implement suitable controls.

Statutory Reports

The HIRA process at EPL includes the following steps:

1. Identify hazards
2. Identify people at risk
3. Identify existing controls
4. Evaluate risk
5. Accept the level of risk (record, review, and monitor) or reject the level of risk
6. If rejected, identify additional controls and re-evaluate the risk.

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, in the following format:

Safety Incident/Number	Category [1]	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	1.04	0
	Workers	0.72	1.69
Total recordable work-related injuries	Employees	3	0
	Workers	2	1
No. of fatalities	Employees	0	0
	Workers	1 [2]	0
High-consequence work-related injury or ill health (excluding fatalities)	Employees	0	0
	Workers	0	1

Note:

(1) Including in the contract workforce.

(2) This number refers to a contractor engaged by the Company.

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:

EPL has implemented a comprehensive Global Safety, Health, and Environment (SHE) Manual that serves as a key reference for maintaining a safe and healthy workplace across all operational sites. The manual covers key safety areas such as risk assessments, hazard identification, accident reporting and investigation, PPE usage, fire safety protocols, emergency preparedness, permit-to-work systems, safe operational and maintenance practices, material handling, and safety audits.

To ensure accessibility, the manual is translated into multiple local languages across EPL's operating locations, including English, Hindi, Chinese, Arabic, Polish, German, and Spanish.

EPL also conducts regular structured training programs for employees and plant personnel on areas such as fire safety, first aid, permit-to-work systems, safety audits, and incident reporting. These sessions aim to strengthen awareness, promote safe practices, and ensure compliance with safety guidelines.

In addition, EPL reinforces a proactive safety culture through periodic safety audits, awareness campaigns, and ongoing communication initiatives, integrating safety into daily operations.

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

Particulars	FY 2025-26			FY 2024-25		
	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	NA	0	0	NA
Health & Safety	532	65	NA	435	16 [1]	NA

Note:

(1) These cases stand resolved as on March 31, 2026.

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:

EPL addresses safety-related incidents through a structured reporting, investigation, and corrective action process, including root cause analysis and tracking of preventive actions to closure. All manufacturing facilities are ISO 45001 certified and have certified Safety Officers to oversee implementation of safety programs and compliance requirements.

An Apex Safety Committee comprising representatives from all manufacturing units meets monthly to review incidents, share best practices, monitor corrective actions, and drive continuous improvement. Health and safety is also a key focus area in social audits and independent safety assessments conducted across sites, including external audits by Momentum. Findings from these reviews are addressed through time-bound action plans to mitigate risks and enhance workplace safety.

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:

In the current reporting period, no statutory dues were deducted from the value chain partners. As such, there were no deposits required or undertaken.

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:

Particulars	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 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
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 consistently invests in the development of human capital, focusing on enhancing skills and capabilities aligned with current industry trends, while also providing employees with diverse experiences across the organization. Although EPL does not currently have a formal transition assistance program for retirement or termination of employment, it may consider introducing one in the future.

5. Details on assessment of value chain partners:

Particulars	% 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 mentioned parameters. We have trained our 100% strategic suppliers on responsible & safe business practices in FY 2025-26.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

This principle highlights the importance of stakeholder engagement. The Company recognizes the importance of meaningful stakeholder engagement in creating long-term value. Through ongoing dialogue and collaboration with stakeholders, including shareholders, employees, customers, suppliers, and communities, it seeks to understand their expectations, address concerns, and strengthen trust through transparent and responsive communication.

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity:

EPL conducts a materiality assessment every three years, with a comprehensive review completed in FY 2019–20. During this process, material topics are evaluated to ensure their continued relevance over three reporting cycles. The assessment involves extensive stakeholder engagement to identify issues that are significant to both the organization and its stakeholders, including those with potential operational impacts.

For more details, refer to page no. 46 - 48 of this Integrated Annual Report.

EPL's Materiality Assessment Approach:

- **Reporting:** Progress on identified material issues is reported regularly.
- **Categorization:** Material issues are grouped into Governance, Environmental, and Social categories.
- **Identification:** Secondary research and review of global and sectoral sustainability trends, risks, and opportunities are used to compile potential material issues.
- **Prioritization:** Issues are prioritized through consultations with the Corporate Leadership Team and the Sustainability Steering Committee.
- **Integration:** Prioritized issues are validated with key stakeholders and integrated into business processes, operations, and monitoring systems.

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	Email, SMS, Newspapers, Company Website, Letters	Annual, quarterly and on event basis	• Address concerns and exceptions • Deliver enhanced value • Provide an update on business performance
Employees	No	Other - Ongoing employee engagement/ satisfaction surveys, structured appraisals, rewards and recognition, engagement activities, training and awareness programs	Throughout the year	• Attract best talent • Provide a fulfilling career path • Align their actions to the EPL vision and mission
Supplier/ Vendors	No	Other - Periodic engagement meets with suppliers, supplemented by one-on-one interactions with key suppliers	Throughout the year	• Ensure clear understanding of mutual expectations concerning quality, timeliness, and costs • Align their processes and policies with our sustainability goals • Share industry-leading practices
Customers	No	Other - Structured Customer Engagement Programs (CEP) for the larger customer group, and individual interactions with major customers	Throughout the year	• Anticipate and fulfil their expectations • Provide product and service quality that can ensure a long term relationship

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
Communities	No	Others - Periodic interactions on ground to understand community needs and gaps in earlier CSR effort	Throughout the year	• Enrich lifestyle by providing a better livelihood • Spread awareness of the benefits of our sustainability strategy
Industry Peers	No	Other - Participation of executive leadership at industry forums	Throughout the year	• Exchange best practices that can elevate the industry • Provide thought leadership that can ensure sustainable practices are implemented
Government	No	Other - Timely and complete, adherence to various compliance requirements, engaging appropriate government agencies in industry specific discussions when needed.	Throughout the year	• 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 established a Sustainability Steering Committee (SSC), comprising the MD & COO as key members along with other Senior Management personnel. The SSC acts as the primary platform for consultation and feedback between stakeholders and the Board of Directors.

The key responsibilities of the SSC include:

1. Integrating ESG considerations into the organization
2. Assessing ESG performance
3. Developing short, medium and long-term sustainability goals aligned with EPL's business strategy
4. Strengthening transparency, governance, and disclosure on sustainability matters to support ESG ratings from organizations such as EcoVadis, CDP, and others
5. Promoting cross-functional collaboration to address ESG material topics, risks, and opportunities
6. Reviewing sustainability/ESG performance and recommending corrective actions where required.

The SSC meets quarterly to review sustainability performance and emerging issues. Significant sustainability matters, material stakeholder concerns, strategic recommendations, and performance updates are escalated to the Board and relevant Board Committees through periodic reporting and governance review mechanisms, ensuring that stakeholder perspectives are incorporated into decision-making at the highest level.

EPL is committed to maintaining strong governance practices founded on transparency, accountability, ethical conduct, and active stakeholder engagement. The Company continuously reviews and strengthens its governance framework to ensure alignment with stakeholder expectations and long-term value creation.

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 plays a key role in effectively managing material topics, and we value the active support and involvement of our stakeholders, which has been essential in helping us achieve and exceed our sustainability goals. We engage stakeholders throughout the process, from planning and execution to feedback collection for continuous improvement. A range of engagement methods is used to connect with different stakeholder groups, including investors, employees, customers, vendors, and the community.

EPL also actively participates in and contributes to industry groups that promote sustainable business practices. We engage with each stakeholder group at regular intervals based on their specific needs.

Examples of actions taken based on stakeholder feedback include:

1. Becoming a signatory to the United Nations Global Compact's Ten Principles
2. Committing to the Ellen MacArthur Foundation's principles, including setting global targets for the plastic circular economy
3. Achieving certification for 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:

EPL actively engages with vulnerable and marginalized stakeholder groups, particularly communities residing in rural and remote areas surrounding its operations, to understand their needs and support their socio-economic development.

Through regular community interactions, needs assessments, and stakeholder consultations, key concerns relating to access to safe drinking water, healthcare, education, and basic infrastructure have been identified. In response, EPL has undertaken several targeted interventions, including:

- Improving access to clean and safe drinking water through community water access initiatives in underserved areas.
- Organizing medical and health camps to provide preventive healthcare services and medical support to local communities.
- Strengthening educational infrastructure by constructing additional classrooms, establishing mathematics and science laboratories, and providing educational materials and learning resources to schools.
- Supporting community infrastructure development through the installation of street lighting to enhance safety, accessibility, and quality of life in villages.

These initiatives are implemented based on community needs and stakeholder feedback, with the objective of improving living standards, enhancing access to essential services, and creating long-term positive social impact for vulnerable and marginalized groups.

PRINCIPLE 5: BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

This principle focuses on the importance of human rights. The Company recognizes the importance of protecting and advancing human rights and integrates these principles into its policies and business practices. Through responsible governance, stakeholder engagement, and due diligence processes, it seeks to uphold fundamental human rights and prevent human rights violations throughout its operations and value chain.

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees/ workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	480	480	100%	466	466	100%
Other than permanent	44	44	100%	40	40	100%
Total Employees	**524**	**524**	**100%**	**506**	**506**	**100%**
Workers						
Permanent	931	931	100%	977	977	100%
Other than permanent	1,465	1,465	100%	1,297	1,297	100%
Total Workers	**2,396**	**2,396**	**100%**	**2,274**	**2,274**	**100%**

2. Details of minimum wages paid to employees and workers:

Category	FY 2025-26					FY 2024-25				
	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	416	0	0%	416	100%	414	0	0%	414	100%
Female	64	0	0%	64	100%	52	0	0%	52	100%
Total	**480**	**0**	**0%**	**480**	**100%**	**466**	**0**	**0%**	**466**	**100%**
Other than Permanent										
Male	28	0	0%	28	100%	30	0	0%	30	100%
Female	16	0	0%	16	100%	10	0	0%	10	100%
Total	**44**	**0**	**0%**	**44**	**100%**	**40**	**0**	**0%**	**40**	**100%**
Workers										
Permanent										
Male	844	0	0%	844	100%	901	0	0%	901	100%
Female	87	0	0%	87	100%	76	0	0%	76	100%
Total	**931**	**0**	**0%**	**931**	**100%**	**977**	**0**	**0%**	**977**	**100%**
Other than Permanent										
Male	937	0	0%	937	100%	846	0	0%	846	100%
Female	528	0	0%	528	100%	451	0	0%	451	100%
Total	**1,465**	**0**	**0%**	**1,465**	**100%**	**1,297**	**0**	**0%**	**1,297**	**100%**

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

Particulars	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (1)	2	6,62,12,369	0	NA
Key Managerial Personnel (2)	4	2,09,34,752	0	NA
Employees other than Board of Directors and Key Managerial Personnel	412	11,29,256	64	7,98,700
Workers	844	3,16,764	87	2,04,006

Notes:

(1) The remuneration of the Board of Directors includes the remuneration paid to Executive Directors (other than commission and/or sitting fees). Non-Executive and Independent Directors are excluded, as they do not receive any remuneration.

(2) Key Managerial Personnel includes Executive Directors.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Particular	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	9.28%	9.21%

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 comprehensive Human Rights Policy that outlines a structured and effective process for addressing grievances related to human rights concerns. The policy is supported by a transparent, timely, robust, and confidential grievance redressal system aimed at resolving workplace issues and promoting a positive work environment across all EPL locations.

Each EPL unit has a designated Grievance Committee that meets bi-annually to review and address employee complaints. To ensure anonymity, grievance boxes are installed across units in areas without CCTV coverage, allowing employees to submit concerns confidentially and without fear of retaliation.

Grievances are also discussed during monthly and/or quarterly Works Committee Meetings and Focused Group Discussions (FGDs), providing regular opportunities for employees to raise concerns. A consolidated report is submitted to the Human Rights Committee every six months for review and appropriate action.

EPL ensures continuous training and awareness for all employees, supervisors, and staff on human rights matters. Any suspected or observed human rights violation is required to be reported immediately through the Speak Up Portal, even where preventive measures exist.

To ensure awareness and accessibility, information on human rights policies and grievance mechanisms is shared through induction programs, awareness sessions, email communications, and internal publications such as newsletters and magazines.

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

Particulars	FY 2025-26			FY 2024-25		
	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	4	0	NA	0	0	NA
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour / Involuntary Labour	0	0	NA	0	0	NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

Particulars	FY 2025-26	FY 2024-25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	4	0
Complaints on POSH as a % of female employees / workers	0.65%	0%
Complaints on POSH upheld	4	0

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

EPL is committed to maintaining a workplace free from harassment and discrimination, including sexual harassment, and follows a zero-tolerance approach toward such behaviour.

Through its Code of Conduct and Whistle-blower Policy training programs, EPL encourages employees to report any concerns related to harassment and ensures that all complaints are addressed promptly, including issues involving inappropriate conduct.

The Company also upholds a strict No Retaliation principle, ensuring that no action is taken against employees or stakeholders who raise concerns related to human rights.

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:
All sites undergo independent Sedex SMETA 4-Pillar audits and periodic compliance audits by external agencies covering labour and human rights practices. Sites are also subject to inspections and assessments by statutory authorities, including the Factory Inspectorate, Labour Department, Fire & Emergency Services Department, ESI and EPF authorities, and other applicable regulatory bodies.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above:

No significant risks or concerns were identified through the assessments. The Company continues to strengthen its compliance framework through periodic audits, employee awareness programmes, policy reviews, grievance mechanisms, and timely closure of audit observations as part of its continuous improvement process.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints:
Not Applicable. No human rights grievances or complaints were reported during the financial year. Accordingly, no business processes required modification or introduction in response to such grievances.

2. Details of the scope and coverage of any Human rights due diligence conducted:
Human rights due diligence is primarily undertaken through SEDEX SMETA audits across the majority of the Company's manufacturing locations. These audits assess compliance with internationally recognized labour standards and human rights principles, including prevention of child labour, forced labour, discrimination, harassment, freedom of association, working conditions, wages, working hours, and health & safety. Audit findings, where applicable, are addressed through corrective action plans and periodic monitoring.

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

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%
Others – please specify	-

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.
NA

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

This principle focuses on the importance of human rights. The Company recognizes the importance of protecting and advancing human rights and integrates these principles into its policies and business practices. Through responsible governance, stakeholder engagement, and due diligence processes, it seeks to uphold fundamental human rights and prevent human rights violations throughout its operations and value chain.

Essential Indicators

1. **Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:**

Parameter	FY 2025-26 (in Giga Joules)	FY 2024-25 (in Giga Joules)
From renewable sources		
Total electricity consumption (A)	54,576	46,900
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	**54,576**	**46,900**
From non-renewable sources		
Total electricity consumption (D)	1,61,661.6	1,60,084
Total fuel consumption (E)	17,214.11	24,614
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	**1,78,875.71**	**1,84,698**
Total energy consumed (A+B+C+D+E+F)	**2,33,451.71**	**2,31,598**
Energy intensity per rupee of turnover [Total energy consumed (in GJ) / Revenue from operations (in rupees)]	0.0000168816	0.00001751
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (1) [Total energy consumed (in GJ)/ Revenue from operations in rupees adjusted for PPP]	0.0003433723	0.00036166
Energy intensity in terms of physical output [Total energy consumed (in GJ) / No. of tubes]	0.0000590568	0.000057842
Energy intensity (optional) – the relevant metric may be selected by the entity	NA	NA
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency?		Yes
If yes, name of the external agency	SGS India Private Limited (2)	

Notes:

(1) The revenue from operations has been adjusted for Purchasing Power Parity (PPP) using the latest PPP conversion factor published by the International Monetary Fund (IMF) for India for the FY 2025-26, which is 20.34

(2) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as **Annexure A** to this report.

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)**	No
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.	NA

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	1,88,144	1,35,070
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (1) (in kilolitres) (i + ii + iii + iv + v)	**1,88,144**	**1,35,070**
Total volume of water consumption (in kilolitres)	**1,88,144**	**1,35,070**

Parameter	FY 2025-26	FY 2024-25
Water intensity per rupee of turnover [Total water consumption (in KL) / Revenue from operations (in rupees)]	0.0000136053	0.00001021
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) [Total water consumption (in KL) / Revenue from operations in rupees adjusted for PPP]	0.0002767315	0.00021092
Water intensity in terms of physical output [Total water consumption (in KL) / No. of tubes]	0.0000475952	0.000033734
Water intensity (optional) – the relevant metric may be selected by the entity	NA	NA
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	SGS India Private Limited [2]	

Notes:

(1) Recycled water constitutes 25.95% of our total water withdrawal

(2) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as **Annexure A** to this report.

4. Provide the following details related to water discharged:

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iii) To Seawater		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties		
No treatment	0	0
With treatment – please specify level of treatment	0	0
(v) Others		
No treatment	0	0
With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0
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.	SGS India Private Limited [1]	

Note:

(1) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as **Annexure A** to this report.

5. Has the entity implemented a mechanism for Zero Liquid Discharge?	No

If yes, provide details of its coverage and implementation.

The Company has implemented ZLD-aligned water management practices through on-site Sewage Treatment Plants (STPs) and a closed-loop system that minimizes wastewater discharge. Treated wastewater is utilized for landscaping and sanitation purposes. During FY 2025–26, 25.95% of the total water withdrawn was treated and reused through the STP process. While the Company follows practices aligned with Zero Liquid Discharge (ZLD) principles, it does not hold formal ZLD certification.

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

Parameter	Please specify unit	FY 2025-26	FY 2024-25
NOx	Metric tonnes of CO_2 equivalents	0.048	0.052
SOx	Metric tonnes of CO_2 equivalents	0.042	0.012
Particulate matter (PM)	Metric tonnes of CO_2 equivalents	0.037	0.013
Persistent organic pollutants (POP)	-	0	0
Volatile organic compounds (VOC)	-	0	0
Hazardous air pollutants (HAP)	-	0	0
Others – please specify	-	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.	SGS India Private Limited [1]		

Note:

(1) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as a part of the Integrated Annual Report at page nos. 118 - 122.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 2025-26 [1]	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	1,305.24	1,601
Total Scope 2 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	31,883.26	32,688
Total Scope 1 and Scope 2 emissions per rupee of turnover	[Total Scope 1 and Scope 2 GHG emissions (in $MTCO_2e$)/ Revenue from operations (in rupees)]	0.0000024000	0.00000259
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 (in $MTCO_2e$)/ Revenue from operations In rupees Adjusted for PPP]	0.0000488153	0.00005354
Total Scope 1 and Scope 2 emission intensity in terms of physical output	[Total Scope 1 and Scope 2 GHG Emissions (in $MTCO_2e$)/ No. of tubes]	0.0000083958	0.000008564
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	NA	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.	SGS India Private Limited [2]		

Notes:

(1) Source of emission factors used - EPA's GHG Emission Factors Hub, CEA's CDM - CO2 Baseline Database User Guide Version 21 has been used for the purpose of GHG Emissions calculations.

(2) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as **Annexure A** to this report.

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

If Yes, then provide details.

The entity has undertaken multiple projects aimed at reducing greenhouse gas (GHG) emissions through energy efficiency improvements and adoption of cleaner technologies.

At the Assam plant, key initiatives include reduction in air compressor energy consumption by minimising air losses through solenoid valve installation, along with implementation of an alternate exhaust blower system to optimise energy use.

At the Manpura plant, energy efficiency measures include compressed air line modifications, optimisation of existing water pumps, and reuse of drain water to reduce freshwater pumping requirements, thereby lowering energy consumption.

At the Vasind plant, several initiatives have been implemented, including replacement of existing cooling towers with a more energy-efficient system, installation of solar-powered air conditioning, automation of lighting systems, and deployment of high-efficiency chiller systems along with optimised condenser pump configurations.

At the Nalagarh plant, process optimisation projects such as compressed air line modification and installation of a dedicated process chilled water line for tubing machines have been undertaken to enhance system efficiency and reduce overall electricity consumption.

Collectively, these initiatives have led to improved energy performance and contributed to a measurable reduction in Scope 2 GHG emissions.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	6,234.16	7,374
E-waste (B)	1.18	0
Bio-medical waste (C)	0.07	0
Construction and demolition waste (D)	264	0
Battery waste (E)	7.79	0
Radioactive waste (F)	0	0
Other Hazardous waste. Please specify, if any. (G)	102.25	54
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	1,978.38	39
Total (A+B + C + D + E + F + G + H)	**8,587.83**	**7,467**
Waste intensity per rupee of turnover [Total waste generated (in MT) / Revenue from operations (in rupees)]	0.0000006210	0.0000005644
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) Total waste generated (in MT) / Revenue from operations in rupees adjusted for PPP	0.0000126314	0.00001166
Waste intensity in terms of physical output Total waste generated (in MT) / No. of tubes	0.0000021725	0.000001865
Waste intensity (optional) – the relevant metric may be selected by the entity	NA	NA

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

Category of waste	FY 2025-26	FY 2024-25
(i) Recycled	8,196.67	7,374
(ii) Re-used	41.24	39
(iii) Other recovery operations	0	0
Total	**8,237.91**	**7,413**

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste	**FY 2025-26**	**FY 2024-25**
(i) Incineration	85.39	54
(ii) Landfilling	264	0
(iii) Other disposal operations	0.53	0
Total	**349.92**	**54**
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	Y	
If yes, name of the external agency.	SGS India Private Limited (1)	

Note:

(1) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as **Annexure A** to this report.

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:

EPL has established robust waste management practices across its operations, with a strong focus on regulatory compliance, environmental protection, and responsible handling of hazardous materials. Waste generated at all facilities is segregated at source into hazardous and non-hazardous streams, enabling appropriate treatment, recycling, recovery, and disposal. Waste stream mapping is implemented across facilities to ensure effective monitoring, traceability, and control throughout the waste management lifecycle.

The Company is committed to minimizing the use of hazardous and toxic chemicals in its products and manufacturing processes through continuous process improvements, adoption of safer alternatives where technically feasible, and compliance with applicable chemical management regulations and customer requirements. Chemical usage is regularly reviewed to identify opportunities for substitution, reduction, and improved operational efficiency.

Hazardous waste generated from operations is managed locally through authorized recyclers, treatment facilities, and disposal vendors in accordance with applicable environmental regulations and Pollution Control Board requirements. No transboundary movement of hazardous waste is undertaken. All waste transfers are supported by statutory documentation and waste transfer records to ensure full traceability, transparency, and regulatory compliance.

Dedicated storage areas are provided for hazardous waste and chemicals, with controlled access, appropriate containment measures, and segregation of incompatible materials. Fresh and used oils are stored separately in designated areas to prevent contamination and facilitate proper disposal or recycling.

To mitigate environmental and safety risks, EPL has implemented comprehensive safety measures, including spill prevention and response systems, spill kits, fire protection equipment, safety signage, employee training, and emergency response procedures. These measures help ensure the safe handling, storage, transportation, and disposal of hazardous materials while protecting employees, communities, and the environment.

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 in the following format:

Sr. No.	Location of operations/offices	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.
NA (1)				

Note:

(1) None of the EPL manufacturing plants operates in ecological sensitive area

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
NA					

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):	Y
If not, provide details of all such non-compliances, in the following format:	

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			

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 [1]
(ii) Nature of Operations	NA [1]
(iii) Water withdrawal, consumption and discharge in the following format:	

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kilolitres)	-	-
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
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)	-	-
(i) To Surface water	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(ii) To Groundwater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iii) To Seawater	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	-	-
No treatment	-	-
With treatment – please specify level of treatment~	-	-
(v) Others	-	-
No treatment	-	-
With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)	-	-
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)	NA	
If yes, name of the external agency.	NA	

Note:

(1) None of EPL's facilities are located in areas identified as water-stressed; however, the Company continues to implement water conservation, recycling, and efficiency initiatives across all operations.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available) (1)	Metric Tonnes of CO_2 equivalent	1,69,240	1,54,982
Total Scope 3 emissions per rupee of turnover	[Total Scope 3 emissions (in $MTCO_2e$)/ Revenue from operations (in rupees)]	0.000012	0.0000117
Total Scope 3 emission intensity		0.000042	0.000038
Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)			Y
If yes, name of the external agency.	SGS India Private Limited (2)		

Notes:

(1) Scope 3 emissions include emission from the following categories-
Category 1: Purchased goods and services
Category 2: Capital goods
Category 3: Fuel- and Energy-Related
Category 4: Upstream transport
Category 5: Waste
Category 6: Business travel
Category 7: Employee commuting
Category 8: Upstream leased assets
Category 9: Downstream transport
Category 10: Processing of sold products
Category 12: End-of-life treatment of sold products
Source of emission factors used is Defra
Calculation Assumptions to be added

(2) EPL has voluntarily obtained independent third-party Reasonable assurance from SGS India Private Limited for FY 2025-26. The assurance statement is attached as a part of the Integrated Annual Report at page nos. 118 - 122.

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:

EPL does not have any operations located within or adjacent to ecologically sensitive areas. Accordingly, there are no significant direct or indirect impacts of the Company's operations on biodiversity in such areas, and the requirement to undertake specific prevention, mitigation or remediation activities in relation to such areas is not applicable.

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, as per the following format:

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken if any
Air compressor & exhaust system optimisation – Assam	Installation of solenoid valves to minimise compressed air losses and implementation of alternate exhaust blower for improved load distribution	Estimated energy savings of ~50325 kWh annually	NA
Compressed air system optimisation – Manpura & Nalagarh	Compressed air line modification to optimise distribution network and reduce pressure losses	Energy savings of ~ 428,854 achieved through reduced compressor load	

Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative	Corrective action taken if any
Cooling tower upgrade – Vasind	Replacement of 3 × 200 TR cooling towers with a single 600 TR high-efficiency system	Improved energy performance and reduced electricity consumption through enhanced system efficiency Annual savings of ~42,638 kWh	NA
Renewable energy adoption – Vasind	Installation of solar-powered air conditioning systems	Reduction in grid electricity dependence and associated Scope 2 emissions Annual savings of ~56,960 kWh	
Water & pumping efficiency – Manpura	Optimisation of existing pumps and reuse of drain water to reduce freshwater pumping demand	Reduced energy consumption linked to pumping systems and improved water-use efficiency. Savings of ~83,935 kWh energy and 16,792,980 liters of water annually	
Lighting automation – Vasind	Auto switch-off system for RM store lighting based on operational hour	Annual energy savings of ~7,665 kWh; ~58% reduction in lighting energy consumption	
High-efficiency chiller installation – Vasind	Replacement of multiple conventional chillers with a single high-efficiency unit	Annual energy savings of ~534,699 kWh (~47% reduction)	
Condenser pump optimisation – Vasind	Replacement of multiple pumps (total 46.5 kW) with single 30 kW energy-efficient pump	Annual energy savings of ~135,600 kWh (~35% reduction); reduced maintenance requirements and improved system efficiency	
Process cooling optimisation – Nalagarh	Installation of dedicated process chilled water line for tubing machines	Energy savings of ~10,800 kWh/month; improved cooling efficiency and reduced energy intensity	

5. Does the entity have a business continuity and disaster management plan? (Yes/No) Yes

Give details in 100 words/ web link:

EPL has established Business Continuity and Disaster Management Plans across all its manufacturing locations and critical business functions to ensure operational resilience and effective response to emergencies.

Each manufacturing facility maintains a comprehensive Disaster Management Plan (DMP), supported by periodic mock drills, emergency response procedures, and preparedness measures to enhance organizational readiness. In the event of any disruption or disaster, designated leadership teams at Corporate and Regional levels are empowered to coordinate response actions and ensure business continuity.

To safeguard critical business operations and information systems, EPL has implemented a robust Disaster Recovery (DR) framework for key business applications depending on the criticality of the system. Additionally, data and server infrastructure are hosted across separate location to ensure redundancy and minimize the risk of business interruption arising from a single-site failure.

Further strengthening its resilience and security framework, EPL's manufacturing operations are certified to ISO 27001:2022 (Information Security Management System) and ISO 28000:2022 (Information Security Management System), reflecting the Company's commitment to information security, supply chain security, and business continuity.

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 potential environmental impacts across its value chain, particularly related to raw material sourcing, energy consumption, waste generation, emissions, and supplier environmental practices. To mitigate these impacts, EPL has integrated sustainability considerations into its procurement and supply chain processes through its Sustainable Procurement Policy and Supplier Sustainability Code of Conduct.

All EPL manufacturing facilities are certified to ISO 14001:2015, and regular Environmental Aspect and Impact Assessments are conducted to identify, evaluate, and manage environmental risks across operations. EPL also aligns its sustainable procurement practices with ISO 20400 principles, promoting responsible sourcing and environmental stewardship throughout the supply chain.

Further, EPL conducts annual ESG risk assessments covering all countries of operation and key supplier locations, evaluating socio-political, geographical, child labour, and human rights risks. These assessments help identify potential adverse impacts and support the implementation of appropriate mitigation measures. Suppliers are expected to comply with EPL's environmental, ethical, and sustainability requirements as a condition of doing business with the Company.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts:	100%

8. How many Green Credits have been generated or procured:

a. By the Company	NIL
b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners	NIL

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. The Company engages in policy advocacy in a responsible, ethical, and transparent manner. It ensures that its advocacy efforts are aligned with applicable laws, uphold the public interest, and support the integrity of democratic processes.

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations:	16

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
13	Institute of Directors (IOD)	National
14	Data Security Council of India (DSCI)	National
15	World Business Council for Sustainable Development – WASH Pledge	International
16	CEO Water Mandate	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	

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
The Company's Board comprises members with expertise across their respective industries and domains. Some Board members and senior officials are also engaged with industry organizations and associations from time to time. When required, the Company makes representations and submits recommendations to regulators and industry bodies on matters related to its products and other relevant areas.					

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

This principle emphasizes the importance of promoting inclusive and equitable economic development. The Company recognizes its role in driving inclusive and sustainable economic development. Through responsible business practices, community engagement initiatives, and efforts to expand economic opportunities, it seeks to empower individuals and communities, particularly those from disadvantaged and marginalized backgrounds, and contribute to long-term social and economic progress.

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 (1)					

Note:

(1) The Company did not undertake any projects during the financial year that required a Social Impact Assessment under applicable laws, including the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013.

2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

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 INR)
NA (1)						

Note:

(1) The Company had no Rehabilitation and Resettlement (R&R) projects during the financial year.

3. **Describe the mechanisms to receive and redress grievances of the community:**

Each plant has designated Sustainability Champions who regularly review and address community concerns. To date, no grievances have been reported.

In addition, CSR Committees have been established at all units, including employee representatives from within a 5 km, 10 km, and 20 km radius of the factory. These members engage with local communities to identify CSR needs, ensure timely execution of projects, and monitor their ongoing maintenance and upkeep.

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

Particulars	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	8%	14%
Directly from within India	59%	71%

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 2025-26	FY 2024-25
Rural	14.09%	31.35%
Semi-urban	13.48%	6.85%
Urban	26.03%	15.85%
Metropolitan	46.40%	45.96%
(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 [1]	

Note:

(1) No Social Impact Assessments were required or conducted during the financial year; therefore, no negative social impacts were identified requiring corrective action.

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 INR)
NA			

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?**

   The following categories of marginalized/vulnerable suppliers fall under EPL's procurement spend:

   1. Women-owned
   2. Minority community-owned
   3. SC/ST/OBC/EBC-owned

   c. **What percentage of total procurement (by value) does it constitute?** — 0.75%

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
NA [1]				

Note:

(1) There were no such intellectual properties owned/acquired during the year

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	397	80%
2	New Construction of Govt. Middle School, Bhanglan, Nalagarh, Himachal Pradesh	100	100%
3	Road Repair for Community, Manpura, Solan District	1,600	60%
4	120000 PH water treatment plant at Gram Panchayat Vasind	17,400	50%
5	Donation of School Benches	2,134	90%
6	Community plastic waste management CACR	25,600	21%

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. The Company is dedicated to building trust with consumers through responsible business practices and transparent engagement. By ensuring product safety, maintaining high quality standards, adopting ethical marketing practices, and providing clear and accurate information, it enables consumers to make informed choices and fosters long-term consumer confidence.

Essential Indicators

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback:**

   Customer complaints are received through multiple channels, including in-person meetings, phone calls, emails, and others, and are logged into the SAP system for tracking and resolution.

   a. During the investigation process, retained samples are reviewed, production records are analyzed, and a cross-functional team works to identify the root cause. Based on the findings, corrective and preventive actions are developed to prevent recurrence of the issue.

   b. A formal investigation report, typically in 8D format, is then shared with the customer to provide a technical resolution.

   c. The relevant quality or sales team subsequently follows up with the customer to obtain feedback on the resolution and ensure the complaint is fully addressed and closed.

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

Particulars	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

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

Particulars	FY 2025-26			FY 2024-25		
	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	NA	0	0	NA
Advertising	0	0	NA	0	0	NA
Cyber-security	0	0	NA	0	0	NA
Delivery of essential services	0	0	NA	0	0	NA
Restrictive Trade Practices	0	0	NA	0	0	NA
Unfair Trade Practices	0	0	NA	0	0	NA
Other	0	0	NA	0	0	NA

4. **Details of instances of product recalls on account of safety issues:**

Particulars	Number	Reason for recall
Voluntary recalls	0	NA
Forced recalls	0	NA

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	The Company has the following policies 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 policies are updated in the Document Management System, ensuring easy access for employees. In addition, the Risk Management Committee regularly reviews information security risks. The policies are accessible to internal stakeholders via the Company's intranet. All EPL plants are certified under ISO 27001:2022 (Information Security Management System), demonstrating adherence to global best practices in information security and reinforcing trust in data security within the customer ecosystem.

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	1
b.	Percentage of data breaches involving personally identifiable information of customers	0%
c.	Impact, if any, of the data breaches:	No

Leadership Indicators

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available):**

Information about the Company's products is available on its official website, www.eplglobal.com. The Company also regularly shares updates on new products through social media platforms such as LinkedIn, X, and others.

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services:**

1. COA is provided with consignment to customers.
2. Technical data sheet of laminate/product provided to customers during development

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services:**

NA - We are in a B2B business model - Direct approach to consumer is 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):**

a.	If yes, provide details in brief	NA
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)	No

Annexure A

SGS

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INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement to EPL Limited on its BRSR Core Report for the FY 2025-26

The Board of Directors and Management
EPL Limited
Times Tower, Kamala City,
Senapati Bapat Marg, Lower Parel, Mumbai – 400013

Nature of the Assurance

SGS India Private Limited (hereinafter referred to as 'SGS India') was engaged by EPL Limited (the 'Company') to conduct an independent assurance of the Company's Business Responsibility and Sustainability Reporting (BRSR) (the 'Core Report') for the reporting period of April 1, 2025, to March 31, 2026. SGS India has conducted a Reasonable level of Assurance for the BRSR core indicators. This assurance engagement was conducted in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) and ISAE 3410.

Reporting Framework

The Report has been prepared following

1. Master Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities: BRSR Core and Non-Core Framework for Assurance and ESG Disclosures for Value Chain (Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026), dated 30 January 2026.
2. Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard.

Intended Users of this Assurance Statement

This Assurance Statement is provided with the intention of informing all EPL Limited internal and external Stakeholders.

Responsibilities

The information in the report and its presentation is the responsibility of the management of the Company. SGS India has not been involved in the preparation of any of the material included in the report.

Our responsibility is to express an opinion on the text, data, and statements within the defined scope of assurance, aiming to inform the management of the Company, and in alignment with the agreed terms of reference. We do not accept or assume any responsibility beyond this specific scope. The Statement shall not be used for interpreting the overall performance of the Company, except for the aspects explicitly mentioned within the scope.

Assurance Standard

SGS has conducted a Reasonable level of Assurance for BRSR core parameters under 9 ESG Attributes under BRSR standards and amendments made as on date. This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (revised) and ISAE 3410 (Assurance Engagements other than Audits or Reviews of Historical Financial Information).

Our evidence-gathering procedures were designed to obtain a 'Reasonable' level of assurance, which is a high level of assurance

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in accordance with ISAE 3000(revised) standard, but is not absolute certainty. It involves obtaining sufficient appropriate evidence to support the conclusion that the information presented in the report is fairly stated and is free from material misstatements.

Statement of Independence and Competence

The SGS Group of companies is the world leader in inspection, testing, and assurance, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social, and ethical auditing and training; and environmental, social, and sustainability report assurance. SGS India affirms our independence from EPL Limited, being free from bias and conflicts of interest with the organization, its subsidiaries, and stakeholders.

The assurance team was assembled based on their knowledge, experience, and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification, and GHG Validation Lead Auditors, and experience on the SRA Assurance.

Scope of Assurance

The assurance process involved assessing the quality, accuracy, and reliability of BRSR Indicators, including all KPIs within the report, for the period from April 1, 2025, to March 31, 2026. The reporting scope and boundaries include the 3 EPL Limited offices and the 7 manufacturing facilities within India.

Assurance Methodology

The assurance comprised a combination of desktop review, interactions with key personnel involved in developing the report, on-site visits, and remote data verification. Specifically, SGS India undertook the following activities:

- Assessment of the suitability of the applicable criteria in terms of their comprehensiveness, reliability, and accuracy.
- Interaction with key personnel responsible for collecting, consolidating, and calculating the BRSR core and essential indicators, and assessing the internal control mechanisms in place to ensure data quality.
- Application of analytical procedures and verification of documents on a sample basis for the compilation and reporting of the KPIs.
- Assessing the aggregation process of data at the Head Office level.
- Critical review of the report regarding the plausibility and consistency of qualitative and quantitative information related to the KPIs.

Limitations

SGS India did not come across any limitation to the agreed scope of the assurance engagement. SGS India verified data on a sample basis; the responsibility for the authenticity of the data entirely lies with the Company. The assurance scope excluded forward-looking statements, product- or service-related information, external information sources, and expert opinions. SGS India has not been involved in the evaluation or assessment of any financial data/performance of the company. Our opinion on financial indicators is based on the third-party financial reports audited by the Company. SGS India does not take any responsibility for the financial data reported in the audited financial reports of the Company.

The assurance scope excludes:

- Disclosures other than those mentioned in the assurance scope.
- Data reviews outside the operational sites as mentioned in the reporting boundary.
- Validation of any data and information other than those presented in “Findings and Conclusions.”
- The assurance engagement considers an uncertainty of ±5% based on the materiality threshold for Assumption/ estimation/measurement errors and omissions.
- The Company’s statements that describe the expression of opinion, belief, aspiration, expectation, aim to future intention provided by the Company, and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in the Reporting Criteria above.

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Findings and Conclusions

Based on the procedures we have performed and the evidence we have obtained, we are satisfied that the information presented by the Company in its report (as per the table below) is complete, accurate, reliable, fairly stated in all material respects, and is prepared in line with the BRSR requirements.

The list of BRSR Core Indicators that were verified within this assurance engagement is given below:

Sr.No.	BRSR Core Attribute	BRSR Core Indicator	Cross-reference to the BRSR
1	Greenhouse gas (GHG) footprint	≈ Total scope 1 emissions ≈ Total scope 2 emissions ≈ GHG emission intensity (scope 1 +2) based on revenue, PPP & Physical Output	Principle 6, Question 7 of Essential Indicators
2	Water footprint	≈ Total water consumption ≈ Water consumption intensity based on revenue, PPP & Physical Output ≈ Water discharge by destination and levels of treatment	Principle 6, Question 3 of Essential Indicators Principle 6, Question 4 of Essential Indicators
3	Energy footprint	≈ Total energy consumed ≈ % of energy consumed from renewable sources ≈ Energy intensity based on revenue, PPP & Physical Output	Principle 6, Question 1 of Essential Indicators
4	Embracing circularity – Details related to waste management by the Entity	≈ Plastic waste ≈ E-waste ≈ Biomedical waste ≈ Construction and demolition waste ≈ Battery waste ≈ Radioactive waste ≈ Other hazardous waste ≈ Other non-hazardous waste ≈ Total waste generated ≈ Waste intensity based on revenue, PPP & Physical Output ≈ Each category of waste generated, total waste recovered through recycling, reusing, or other recovery operations. ≈ For each category of waste generated, the total waste disposed of by the nature of the disposal method	Principle 6, Question 9 of Essential Indicators
5	Enhancing Employee well-being and safety	≈ Spending on measures towards the well-being of employees and workers – cost incurred as a % of total revenue of the company ≈ Details of safety-related incidents for employees & workers (including contract workforce e.g. the company's construction sites)	Principle 3, Question 1(c) of Essential Indicators Principle 3, Question 11 of Essential Indicators
6	Enabling gender diversity in business	≈ Gross wages paid to females as % of wages paid. ≈ Complaints on POSH	Principle 5, Question 3(b) of Essential Indicators

Page no.3

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			Principle 5, Question 7 of Essential Indicators
7	Enabling inclusive development	≈ Input material sourced from MSMES/ small producers as % of total purchases ≈ Job creation in smaller towns: Wages paid to people employed in smaller towns (permanent or non-permanent/on contract) as % of total wage cost	Principle 8, Question 4 of Essential Indicators Principle 8, Question 5 of Essential Indicators
8	Fairness in engaging with customers and suppliers	≈ Instances involving loss/breach of data of customers as a percentage of total data breaches or cybersecurity events. ≈ Number of days of accounts payable	Principle 9, Question 7 of Essential Indicators Principle 1, Question 8 of Essential Indicators
9	Open-ness of business	≈ Concentration of purchases & sales done with trading houses, dealers, and related parties ≈ Loans and advances & investments with related parties	Principle 1, Question 9 of Essential Indicators

For and on behalf of SGS India Private Limited

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Page no.4