



EPACK DURABLE LIMITED

(Formerly Known as EPACK Durable Private Limited)

Regd. Off.: 61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar U.P. 201306

Corporate Off.: TR-901, Atf 142 Noida, 9th Floor, Plot Number 21 and 21A, Sector 142, Noida-201304, U.P.

CIN: L74999UP2019PLC116048,

Ph. No.: 0120-4522467, Email ID: info_ed@epack.in, Website: www.epackdurable.com

To
Listing Department
BSE Limited ("BSE")
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001
Scrip Code: 544095
ISIN: INE0G5901015

To
Listing Department
National Stock Exchange of India Limited ("NSE")
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051
Symbol: EPACK
ISIN: INE0G5901015

Subject: Business Responsibility and Sustainability Reporting of EPACK Durable Limited ("the Company") for the Financial Year 2023-24

Dear Sir/Ma'am,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report of the Company for Financial Year 2023- 24, which also forms part of the Annual Report of the Company for Financial Year 2023-24, submitted to the Stock Exchanges on August 14, 2024.

The aforesaid information is also being made available on the website of the Company at www.epackdurable.com

We request you to kindly take aforesaid on your record and oblige.

Thanking You,

For **EPACK Durable Limited**

Esha Gupta
Company Secretary and Compliance Officer

Date: August 14, 2024

Place: Noida

Encl.: As above

ANNEXURE-V

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Securities and Exchange Board of India (SEBI), regulator of capital markets in India, has put in place the Business Responsibility and Sustainability Reporting (BRSR) framework which requires the top 1000 Indian listed companies (by market capitalisation) to disclose information under the nine principles of the National Guidelines on Responsible Business Conduct. The BRSR disclosure is voluntary for EPACK Durable. Staying strong on our commitment of being a responsible business adopting BRSR framework voluntarily is a conscious choice to maintain transparency in sustainability reporting. The BRSR disclosures presented herein are strictly as per the format prescribed by SEBI.

Section A: General Disclosures

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Company	L74999UP2019PLC116048
2.	Name of the Company	EPACK Durable Limited
3.	Year of Incorporation	2019
4.	Registered office address	61-B, Udyog Vihar, Surajpur, Kasna Road, Greater Noida, Gautam Buddha Nagar 201 306, Uttar Pradesh, India
5.	Corporate office address	TR - 901, AltF 142 Noida, 9 th Floor, Plot Number 21 and 21A, Sector 142, Noida - 201 304, Uttar Pradesh, India
6.	E-mail	investors_ed@epack.in
7.	Telephone	+91 120 4522467
8.	Website	https://epackdurable.com/
9.	Financial year for which reporting is being done	FY 2023-24
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited ("NSE") and BSE Limited ("BSE")
11.	Paid-up Capital	₹ 95,79,86,910
12.	Name and contact details (telephone, email address) of the person for BRSR Reporting	Sumedh Singh General Manager- HR Head sumedh.singh_ed@epack.in
13.	Reporting boundary	Consolidated
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/Services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1.	RAC and components	RAC refers to room air conditioners. The Company produces both indoor units (IDUs) and outdoor units (ODUs), as well as window air conditioners. EPACK Durable's range of components includes various products, such as heat exchangers and axial fans.	81%
2.	Small Domestic Appliances and others	Small domestic appliances encompass induction cooktops, mixer grinders, and water dispensers.	19%

17. Products/Services sold by the entity (accounting for 90% of the turnover):

S. No.	Product/Services	NIC Code	% Of total turnover contributed
1.	Air Conditioner	28192	75.1%
2.	Induction Cooktop	27504	9.0%
3.	Mixer Grinder	27501	3.1%
4.	Water Dispenser	28191	1.7%

III. Operations

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

S. No.	Location	Number of plants	Number of offices	Total
1.	National	6	2	8
2.	International	-	-	-

19. Markets served by the entity

a. Number of locations

S. No.	Number of Locations served	Number
1.	National (Number of states)	All states
2.	International (Number of countries)	1 (Dubai, UAE)

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

Answer: 1.37%

c. A brief on types of customers

EPACK Durable, a leading Original Design Manufacturer (ODM) in India, primarily caters to major brands in the consumer electronics and home appliances sectors. EPACK Durable's customers include well-known Indian and global brands that seek customized, high-quality products tailored to their specific requirements. By focusing on innovation and operational efficiency, EPACK Durable ensures it meets the diverse needs of its clientele, ranging from large-scale manufacturers to retail brands.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1.	Permanent (D)	410	376	92%	34	8%
2.	Other than permanent (E)	0	0	0%	0	0%
3.	Total employees (D+E)	410	376	92%	34	8%
Workers						
4.	Permanent (F)	510	481	94%	29	6%
5.	Other than permanent (G)	3655	2891	79%	764	21%
6.	Total workers (F+G)	4165	3372	81%	793	19%

b. Differently abled Employees and workers:

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B/A)	No. (C)	% (C/A)
Differently abled Employees						
1.	Permanent (D)	NIL	NIL	NIL	NIL	NIL
2.	Other than permanent (E)	NIL	NIL	NIL	NIL	NIL
3.	Total Differently abled employees (D+E)	NIL	NIL	NIL	NIL	NIL
Differently abled Workers						
4.	Permanent (F)	NIL	NIL	NIL	NIL	NIL
5.	Other than permanent (G)	NIL	NIL	NIL	NIL	NIL
6.	Total Differently abled workers (F+G)	NIL	NIL	NIL	NIL	NIL

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	No. (A)	No. (B)	% (B/A)
Board of Directors	10	1	10%
Key Management Personnel	5	1	20%

22. Turnover rate for permanent employees and workers

Category	FY 2024			FY 2023			FY 2022		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	21%	53%	23%	22%	32%	23%	18%	20%	18%
Permanent workers	33%	41%	34%	31%	41%	32%	49%	26%	43%

V. Holding, Subsidiary and Associate Companies (including Joint ventures)**23. Names of holding / subsidiary / associate companies / joint ventures**

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Is it a holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Epavo Electricals Private Limited	Associate	26%	No

VI. CSR details**24.**

- I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
- II. If yes, Turnover / Revenue from Operations: INR 1,419.56 Crores
- III. Net worth: INR 893.91 Crores

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 (NGBRC):**

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2024			FY 2023		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes, the Company has a grievance redressal policy in place. Refer to this link for further details: https://epackdurable.com/wp-content/uploads/2024/03/Vigil-Mechanism-Policy.pdf	0	0	NA	0	0	NA
Investors		0	0	NA	0	0	NA
Shareholders		5	0	All the complaints were resolved	0	0	NA
Employees and workers		0	0	NA	0	0	NA
Customers		0	0	NA	0	0	NA
Value Chain Partners		0	0	NA	0	0	NA
Other (please specify)		0	0	NA	0	0	NA

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

Material issue identified	Is it 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)
Product Stewardship	Opportunity	EPACK Durable can leverage product stewardship as a strategic opportunity to demonstrate its commitment to sustainability and customer satisfaction. By designing and manufacturing durable products with recyclability and reusability, EPACK Durable can promote circular economy. This approach can foster customer loyalty, enhance brand reputation, and drive business growth.	-	Positive
Corporate Governance	Opportunity	Corporate Governance is viewed as a strategic opportunity for EPACK Durable to demonstrate its commitment to transparency, accountability, and ethical business practices. Good governance practices will enable EPACK Durable to foster trust with stakeholders and enhance reputation.	-	Positive
Supply Chain Management	Risk	EPACK Durable’s reliance on its supply chain to deliver high-quality products makes effective management crucial. Disruptions or failures can significantly impact operations, reputation, and decreased market share.	The Company actively engages with its supply chain partners at regular intervals to train them on various Company policies and ensures compliance from them. Expectations from the suppliers are also communicated periodically through the procurement teams and in vendor meets.	Negative
Waste Management	Risk	Improper management of generated waste could contaminate soil and water causing harm to the ecosystem. This could eventually lead to legal ramifications and could potentially damage the Company’s reputation.	The Company has measures to track, monitor, and record the quantity of waste which is generated and disposed. Additionally, EPACK Durable actively works to increase the recyclability of input materials used.	Negative
Water Management	Risk	Inadequate water management could result in increased operational cost and could incur fines for non-compliance with water standards. Furthermore, improper effluent management poses a risk of contamination and could result in regulatory liabilities.	EPACK Durable has implemented measures to efficiently treat wastewater before discharge.	Negative

Material issue identified	Is it 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)
Health & Safety	Opportunity	By prioritizing a safety-first culture protocol, EPACK Durable can minimize risks, prevent injuries, and promote a healthy work environment. This approach will boost employee morale, enhance Company reputation, and drive business efficiency.	-	Positive
Human Capital Development	Opportunity	EPACK Durable's workforce plays a vital role in adapting to changes and ensuring the Company's sustainable growth. Regular employee engagements and training programs to upskill our labour force ensures a smooth adaptability to innovation.	-	Positive
Climate Change Strategy	Risk	Extreme climate events such as flooding, drought, and heat waves are likely to impact productivity and operations of our employees, workers, and value chain partners, posing a business continuity risk.	We have robust business continuity practices which allow us to anticipate climate related risks and ensure timely mitigation.	Negative
Emission & Energy Management	Opportunity	Upon recognizing how greenhouse gases contribute to escalating climate change risks, EPACK Durable has earnestly taken measures to track, monitor, and report on its energy consumption. Currently, 67% of our plants have access to renewable energy. EPACK Durable is committed to developing sustainable air conditioners (ACs) with refrigerants that have lower global warming potential. This initiative is aimed at expanding our customer base by appealing to environmentally conscious consumers.	-	Positive

Material issue identified	Is it 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)
Human Rights	Risk	Human Rights aspects such as child labour, forced labour, discrimination, inadequate remuneration, long working hours, or harassment are serious issues, as prescribed by laws. Inadequate measures to ensure violations can impact employee morale and have legal ramifications.	<ol style="list-style-type: none"> 1. EPACK Durable raises awareness about Human Rights principle including POSH by conducting regular training sessions for EPACK Durable's employees and workers. 2. The Company has devised strategies to recruit from a diverse pool of candidates to ensure inclusivity. 3. The Company is actively planning to implement monitoring mechanisms to identify Human Rights risks in Company's own business operations as well as in its value chain. 	Negative
Corporate Social Responsibility	Opportunity	By maintaining a transparent and mutually beneficial relationship with the local community EPACK Durable will get to retain its social license to operate.	-	Positive

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. These are briefly as under:

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Policy and Management processes

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1(a)	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
1(b)	Has the policy been approved by the Board? (Yes/No)	Approved by the Board	Approved by MD	Approved by MD	Approved by the Board	Approved by MD	Approved by MD	Not Applicable	Approved by the Board	Approved by the Board
1(c)	Web Link of the Policies, if available	https://epackdurable.com/code-and-policies/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Not Applicable	Yes	Yes
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	No	No	No	No	Yes	No	Not Applicable	Not Applicable	Not Applicable
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.	ISO 9001:2015 ISO 45001 ISO 14001 ISO/IEC 17025:2017								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	EPACK Durable is embarking on its inaugural reporting year for BRSR, marking the beginning of its ESG journey. Moving forward, the Company is committed to implementing measures aimed at establishing clear targets and diligently reporting on progress.								
6	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	EPACK Durable will embark on its journey to set specific targets and report on its progress in the upcoming financial years.								

Governance, leadership, and oversight

7	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>The Company recognizes the dynamic landscape of ESG-related challenges that the Company faces. From climate change and resource scarcity to social inequality and regulatory shifts, navigating these complexities requires vigilance and adaptability. To address these challenges, the Company is proactively aligning its business operations to the ESG principles and is committed to driving continuous improvement in its performance to create long-term value for all stakeholders while contributing to a more sustainable and equitable future.</p> <p>This is EPACK Durable's first BRSR, and going forward, the Company is committed to developing strategies, assessing progress, setting targets, and tracking our performance annually.</p>								
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Board of Directors								
9	Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	<p>The Risk Management Committee, led by Mr. Krishnamachari Narasimhachari, focuses on addressing sustainability-related decisions. This committee plays a crucial role in evaluating and mitigating risks associated with environmental impacts, ensuring that our organization adheres to sustainable practices. The committee oversees strategic initiatives aimed at promoting sustainability, thereby safeguarding our long-term interests and fostering responsible corporate citizenship.</p>								

10 Details of Review of NGRBCs by the Company		a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
Subject for Review		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	Performance against above policies and follow up action	The Board monitors performance against statutory policies and compliance with statutory requirements on a case-to-case basis.								
2	Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances									
		b. Frequency (Annually/ Half yearly/ Quarterly/ Any other - please specify)								
1	Performance against above policies and follow up action	Case-to-Case Basis								
2	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Case-to-Case Basis								
11	Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	The internal auditors, departmental heads and business leaders periodically assess and update policies and seek approval from the management and/or the board.								

12. If answer to question (1) above is “No” i.e., not all Principles are covered by a policy, reasons to be stated:

Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
1	The entity does not consider the principles material to its business (Yes/No)	EPACK Durable considers Principle 7 to be material to its business and has planned to formulate and implement a public advocacy policy in the next financial year.								
2	The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3	The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
4	It is planned to be done in the next financial year (Yes/No)									
5	Any other reason (please specify)									

Section C: Principle-wise performance disclosure

This section is intended to assist demonstrating their ability to integrate the principles and core elements into essential processes and decisions. The information needed is divided into 'Essential' and 'Leadership' categories. While the essential indicators must be given by every institution required to file this report, the leadership indicators may be voluntarily disclosed by entities that desire to be leaders to advance in their drive to be more socially, ecologically, and ethically responsible.

Principle 1: Business should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year

S. No.	Segment	Total number of training & awareness programmes held	Topics / principles covered under the training	% Of persons in respective category covered by the awareness programmes
1	Board of Directors	-	The BoD and KMPs are aware of the requirements of the BRSR and are actively involved in EPACK Durable's ESG Strategy. Trainings are planned in the next Financial Year.	-
2	Key Managerial Personnel	-		-
3	Employees other than BOD and KMPs	5	Code of Conduct ISO Human Rights Data Analysis Management & Learning Training	35%
4	Workers	3	Fire & Safety Control & Process Rejection	35%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2024

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/Fine					No fines incurred in FY24
Settlement					
Compounding fee					
Non - Monetary					
Imprisonment					No fines incurred in FY24
Punishment					

3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or nonmonetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
No fines incurred in FY24	

4. Does the entity have an anti-corruption policy or antibribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Our Code of Conduct addresses Anti-Bribery and Anti-Corruption measures. At EPACK Durable, corruption or bribery in any form is unacceptable. The Company ensures commitment to ethical and transparent behavior from every employee and board member. EPACK Durable has a strict policy of zero tolerance towards any violations. The Company strictly prohibits the solicitation or acceptance of gifts or incentives unless authorized under the Company's Gift Policy.

Refer to our Code of Conduct for further details:

https://epackdurable.com/wp-content/uploads/2024/01/EDL_Code-of-Conduct_Directors_SMP.pdf

5. No of Directors/KMPs/Employees against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption.

	Segment	FY 2024	FY 2023
1	Directors	0	0
2	Key Managerial Personnel	0	0
3	Employee	0	0
4	Workers	0	0

6. Details of complaints with regard to conflict of interest

	Segment	FY 2024		FY 2023	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	Not Applicable	0	Not Applicable
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	Not Applicable	0	Not Applicable

**There were zero complaints pertaining to conflict of interest during FY24 and FY23.*

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. Since, there have been zero complaints filed against the BODs, KMPs, and senior management employees and other company workers, no remedial actions were required to be undertaken to correct the same.
8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2024	FY 2023
Number of days of accounts payables	119	106

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 2024 (Current Financial Year)	FY 2023 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	NA	NA
	b) Number of trading houses where purchases are made from	NA	NA
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	NA	NA
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	NA	NA
	b) Number of dealers / distributors to whom sales are made	NA	NA
	c) Sales of top 10 dealers / distributors as % of total sales to dealers / distributors	NA	NA
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	1.38%	1.48%
	b) Sales (Sales to related parties / Total Sales)	0.01%	0.37%

Parameter	Metrics	FY 2024 (Current Financial Year)	FY 2023 (Previous Financial Year)
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d) Investments in related parties / Total Investments made)	71.78%	45.71%

LEADERSHIP INDICATORS

- 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	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
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EPACK Durable engages with its suppliers to promote awareness of key principles throughout the financial year. By communicating regularly, the Company ensures that its value chain partners are informed about important principles, ensuring a shared commitment to ethical practices and sustainability across the supply chain.

- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company has a Code of Conduct that outlines procedures for handling conflicts of interest. According to this policy, Directors are advised to balance the conflicting interests of shareholders. Furthermore, they are expected to mediate and resolve conflicts in the best interest of the Company when conflicts arise between management and shareholder interests.

Refer to our Code of Conduct for further details:

https://epackdurable.com/wp-content/uploads/2024/01/EDL_Code-of-Conduct_Directors_SMP.pdf

Principle 2: Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

- 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.

S. No.	Segment	FY 2024	FY 2023	Details of improvements in environmental and social impacts
1	R&D	Nil	Nil	The R&D spend to improve environmental and social impacts of product and processes is not tracked separately.
2	Capex	Nil	1.74%	Solar plant installed for electricity generation

- a) Does the entity have procedures in place for sustainable sourcing? (Yes/No)

While the Company currently prioritizes quality and reliability in its practices, EPACK Durable is actively exploring ways to enhance our sourcing procedures to include sustainability principles. Recognizing the importance of sustainable sourcing, the Company is committed to developing stronger measures in the near future.

- If yes, what percentage of inputs were sourced sustainably?

Not Applicable

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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) (b) E-waste (c) Hazardous waste and (d) other waste.

	FY 2024		
	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	At EPACK Durable, the majority of waste generated during the processes is reused or sold to authorized vendors for recycling. Any waste that cannot be reused or recycled is disposed of according to state/country regulations governing both hazardous and non-hazardous waste.		
E-Waste			
Hazardous Waste			
Other Waste			

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, EPR is applicable to EPACK Durable. The Company has harmonized its waste management strategy with Extended Producer Responsibility (EPR) guidelines, encompassing infrastructure development, awareness initiatives, collaboration with waste management partners, and adherence to stringent reporting and compliance protocols.

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)? 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.
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Currently, the Company has not conducted Life Cycle Assessments for any of its products.

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.

Name of Product/Service	Description of the risk / concern Action Taken	Description of the risk / concern Action Taken
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Currently, the Company has not conducted Life Cycle Assessments for any of its products.

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).

Indicate input material	Recycled or re-used input material to total material	
	FY 2024	FY 2023

Not Measured in the specific format

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:

	FY 2024			FY 2023		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	Not Measured in the specific format					
E-waste						
Hazardous waste						
Other Waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category:

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
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Not Measured in the specific format

Principle 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

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	376	376	100%	0	0%	0	0%	376	100%	376	100%
Female	34	34	100%	0	0%	34	100%	0	0%	34	100%
Total	410	410	100%	0	0%	34	8%	376	92%	410	100%
Other than Permanent Employees											
Male	0	0	0%	0	0%	0	0%	0	0%	0	0%
Female	0	0	0%	0	0%	0	0%	0	0%	0	0%
Total	0	0	0%	0	0%	0	0%	0	0%	0	0%

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	481	481	100%	0	0%	0	0%	0	0%	481	100%
Female	29	29	100%	0	0%	29	100%	0	0%	29	100%
Total	510	510	100%	0	0%	29	6%	0	0%	510	100%
Other than permanent workers											
Male	2891	2891	100%	0	0%	0	0%	0	0%	2891	100%
Female	764	764	100%	0	0%	764	100%	0	0%	764	100%
Total	3655	3655	100%	0	0%	764	21%	0	0%	3655	100%

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2024	FY 2023
Cost incurred on well-being measures as a % of total revenue of the Company	0.04%	0.02%

2. Details of retirement benefits for Current and Previous FY

	Benefits	FY 2024			FY 2023		
		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.)
1	PF	100%	100%	Yes	100%	100%	Yes
2	Gratuity	31%	24%	Yes	32%	22%	Yes

	Benefits	FY 2024			FY 2023		
		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.)
3	ESI	9%	80%	Yes	10%	85%	Yes
4	Superannuation	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
5	After Retirement Medi-Claim	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

3. Accessibility of workplaces - Are the premises / offices of the entity accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, EPACK Durable’s premises and offices are thoughtfully designed to ensure accessibility for differently abled employees. We’ve installed ramps for easy mobility and established separate washrooms specifically designed to accommodate their needs, enhancing usability and access within our offices.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Yes, EPACK Durable has Human Rights policy, which addresses equal opportunity. The Company values diversity and makes an effort to eliminate prejudices based on caste, religion sex or cultural background.

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

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Female	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Total	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Note: During FY24 none of our employees and workers claimed parental leave.

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

	Yes/No (If yes, then give details of the mechanism in brief)
1 Permanent workers	The Company has formulated a Vigil Mechanism Policy for all the employees of the Company to report serious and genuine unethical behavior, actual or suspected fraud and violations of the Company’s Code of Conduct or ethics policy. It also provides adequate safeguards against victimization of persons.
2 Other than Permanent Workers	
3 Permanent Employees	
4 Other than Permanent Employees	

7. Membership of employees in association(s) or Unions recognized by the listed entity.

Category	FY 2024			FY 2023		
	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	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA

*EPACK Durable does not have unions; hence, this question is not applicable.

8. Details of training given to employees

Category	FY 2024					FY 2023				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	376	112	30%	75	20%	249	80	32%	120	48%
Female	34	14	41%	7	21%	25	15	60%	18	72%
Total	410	126	31%	82	20%	274	95	35%	138	50%
Workers										
Male	481	200	42%	250	52%	431	230	53%	200	46%
Female	29	12	41%	20	69%	32	16	50%	25	78%
Total	510	212	42%	270	53%	463	246	53%	225	49%

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

Category	FY 2024			FY 2023		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	Not Available					
Female	Not Available					
Total	Not Available					
Workers						
Male	Not Available					
Female	Not Available					
Total	Not Available					

* Currently, EPACK Durable does not have measures in place to quantify this question. Going forward, the Company will start reporting on this question.

10. Health and Safety Management System

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes / No). If yes, the coverage such system?

The Company prioritizes a strong human resource foundation, emphasizing the well-being of all employees. The Company has established a comprehensive health and safety framework aligned to ISO 45001 in all

offices, equipped with essential systems like fire detection, firefighting equipment, secure evacuation routes, designated assembly points, and emergency plans. Regular safety training sessions reinforce our commitment to a culture of safety across the organization.

b. What are the processes used to identify work related hazards and assess risks on a routine and non-routine basis by the entity?

EPACK Durable has conducted a thorough Hazard Identification and Risk Assessment (HIRA) study to identify and assess work-related hazards. This involved evaluating hazards for routine and non-routine tasks using specific methodologies. Based on hazard severity, risk mitigation measures such as engineering controls, administrative controls, personal protective equipment (PPE), and other relevant methods are implemented.

c. Whether you have processes for employees to report the work-related hazards and to remove themselves from such risks. (Y/N)

The Company has implemented procedures for employees to report and mitigate work-related risks promptly. Employees engage in safety committee meetings, daily shop floor meetings, and regular interactions with plant supervisors. They are authorized to stop machine operations and report any observed hazards to supervisors immediately.

d. Do the employees of the entity have access to non-occupational medical and healthcare services? (Yes / No)

The Company ensures employees' financial needs are met alongside their remuneration. EPACK Durable organizes medical camps with doctors from diverse disciplines and hospitals, offering health checkups, consultations (including online), and awareness workshops. Employees and their dependents are covered by medical insurance or the Employee State Insurance (ESI) scheme.

11. Details of Safety related incidents

	Safety Incident/Number	Category	FY 2024	FY 2023
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	nil	nil
		Workers	1.5	2.5
2	Total recordable work-related injuries	Employees	nil	nil
		Workers	3	4
3	No. of fatalities	Employees	nil	nil
		Workers	nil	nil
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	nil	nil
		Workers	2	4

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

At EPACK Durable, an Internal Safety Committee, led by a safety in-charge and supported by members from various departments, oversees safety and health inspections across all premises. The committee conducts daily safety rounds, documents unsafe conditions, and organizes in-house safety training and awareness programs for all employees. It plans and executes regular mock drills, inspects firefighting equipment routinely, and holds weekly meetings with unit heads to ensure safety standards are maintained.

13. Number of Complaints on the following made by employees.

	FY 2024			FY 2023		
	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	Not Applicable	0	0	Not Applicable
Health & Safety	0	0	Not Applicable	0	0	Not Applicable

**No complaints were filed during FY24.*

14. Assessments for the year

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of the manufacturing facilities were assessed. At EPACK Durable, utmost safety for employees and workers is ensured. Additionally, working conditions are regularly improved by constantly seeking feedback from employees and workers.
Working Conditions	

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.

Regular safety training is conducted at all locations, with a strong focus on shop floor machine handling and safety protocols.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

Employees: Yes

Workers: Yes

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

The Company's agreements with partners in its value chain contain clauses to ensure regular deduction and deposit of statutory dues. The Company rigorously monitor compliance with these clauses.

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 rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	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 2024	FY 2023	FY 2024	FY 2023
Employees	0	0	0	0
Workers	0	0	0	0

Note: Workers who were injured continued to remain employed under EPACK Durable after recovery.

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)

Yes, EPACK Durable offers transition support to aid in the ongoing employability and management of career transitions resulting from retirement or termination, on a case-to-case basis.

5. Details on assessment of value chain partners:

The Company ensures that its value chain partners adhere to the Company's Health & Safety and Human Rights policies. Additionally, the Company conducts regular compliance checks with its suppliers.

	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Not Applicable
Working Conditions	

- 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.

EPACK Durable has taken steps to address risks and issues identified in health, safety, and working conditions evaluations within its value chain. The Company actively collaborates with its value chain partners to educate them on the importance of implementing robust health and safety practices, ensuring a safe and conducive work environment for all stakeholders involved.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

ESSENTIAL INDICATORS

- Describe the processes for identifying key stakeholder groups of the entity.

Stakeholders consist of those directly or indirectly affected by EPACK Durable, including those for whom the Company holds legal, financial, or moral responsibilities. Moreover, stakeholders who have an influence or impact on the Company’s strategies and decision-making processes are assessed. This approach is rooted in a commitment to fostering mutual trust-based relationships with stakeholders and understanding their priorities to create shared value for all involved.

- 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 (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees & Workers	No	<ul style="list-style-type: none"> Email Company intranet Weekly appreciation meetings Cross-functional department meetings 	Quarterly/Annually/ Need Basis	<ul style="list-style-type: none"> Receiving employee feedback and understanding their grievances Informing employees about benefits, policy changes, procedures, and programs Discussion on career progression, performance reviews and ratings
Investors/ Shareholders	No	<ul style="list-style-type: none"> Periodic meetings Investor conferences Annual reports Press release Website Periodic investor presentations 	Need Basis	<ul style="list-style-type: none"> Enlightening investors about the operational changes and progression of business using timely and comprehensive information.
Community	Yes	<ul style="list-style-type: none"> CSR activities Community events Community surveys and volunteering activities 	On Regular Basis	<ul style="list-style-type: none"> Understanding the impact of Company’s activities on the local community as well as documenting the positive outcomes of the CSR activities undertaken by the Company. Enlightening communities on relevant and accurate information about the Company.
Customer	No	<ul style="list-style-type: none"> Customer meetings Award ceremony Periodic participation in surveys conducted by customers 	Need Basis	<ul style="list-style-type: none"> Enhancing customers knowledge on new developments in techniques and products To receive feedback from customers.

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Government and Regulatory Authorities	No	<ul style="list-style-type: none"> Statutory report Membership of industry associations 	Quarterly/Half Yearly/Need Basis	<ul style="list-style-type: none"> Understanding potential regulatory changes and updates relevant to EPACK Durable's business.
Suppliers	No	<ul style="list-style-type: none"> Periodic participation in surveys conducted by suppliers. Award ceremony Supplier meets 	Need Basis	<ul style="list-style-type: none"> Ensuring supplier competency and to monitor their performance. Ensuring the suppliers are aware about the new developments in techniques and products.

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.

The Company consistently interacts with its stakeholders to discuss and relays any significant feedback received to the Board.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). 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.

The Company maintains continuous engagement with its stakeholders and remains open to implementing any suggestions received from them. During the reporting period, the Company did not receive significant suggestions from stakeholders.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

EPACK Durable actively engages with stakeholders and is open to integrating any suggestions received. During the reporting period, there were no significant suggestions from stakeholders.

Principle 5: Businesses should respect and promote human rights.

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 2024			FY 2023		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	410	144	35%	274	90	33%
Other than permanent	0	0	0%	0	0	0%
Total employees	410	144	35%	274	90	33%
Workers						
Permanent	510	179	35%	463	148	32%
Other than permanent	3,655	1,206	33%	3,323	1,130	34%
Total workers	4,165	1,385	33%	3,786	1,278	34%

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

Category	FY 2024					FY 2023				
	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	376	0	0%	376	100%	249	0	0%	249	100%
Female	34	0	0%	34	100%	25	0	0%	25	100%
Other than permanent										
Male	0	0	0%	0	0%	0	0	0%	0	0%
Female	0	0	0%	0	0%	0	0	0%	0	0%
Workers										
Permanent										
Male	481	0	0%	481	100%	431	0	0%	431	100%
Female	29	0	0%	29	100%	32	0	0%	32	100%
Other than permanent										
Male	2891	0	0%	2891	100%	2788	0	0%	2788	100%
Female	764	0	0%	764	100%	535	0	0%	535	100%

3. Details of remuneration/salary/wages

a) Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category (INR)	Number	Median remuneration/ salary/ wages of respective category (INR)
Board of Directors (BoD)	9	683,500	1	675,000
Key Managerial Personnel	4	13,163,500	1	2,528,000
Employees other than BoD and KMP	372	416,900	33	252,236
Workers	481	177,096	29	116,178

Note: EPACK Durable has 10 Board members with 9 males and 1 female. Out of 9 male board members only 5 male members receive sitting fee and commission as remuneration and one male member receives a remuneration, for which the median remuneration has been disclosed as above.

There are 4 male KMPs and 1 female KMP at EPACK Durable. For the median remuneration of male, details are available for two male members which has been disclosed as above.

For both employees and workers fixed pay is considered for median remuneration calculation.

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

	FY24	FY23
Gross wages paid to females as % of total wages	8.6%	8%

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/No)

Yes, the Company has a dedicated committee to address and resolve human rights issues with appropriate measures in place.

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

The Company has implemented a Grievance Redressal Policy and Prevention of Sexual Harassment policy to manage human rights-related conflicts or complaints, focusing on corrective actions. Under this policy, upon receiving a Protected Disclosure the Vigilance Officer conducts a preliminary inquiry to verify the disclosure's authenticity. If improper or unethical conduct is confirmed, the Audit Committee recommends suitable disciplinary or corrective measures to the Board of Directors. During the year, no grievances related to Human Rights or Sexual Harassment were reported.

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

	FY 2024		FY 2023	
	Filed during the year	Pending resolution at the end of year	Filed during the year	Pending resolution at the end of year
Sexual Harassment	0	0	0	0
Discrimination at workplace	0	0	0	0
Child Labour	0	0	0	0
Forced Labour/ Involuntary Labour	0	0	0	0
Wages	0	0	0	0
Other human rights related issues	0	0	0	0

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

	FY24	FY23
Total complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees / workers	0	0
Complaints on POSH upheld	Not Applicable	Not Applicable

*No complaints were filed during FY24.

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

The Company is committed to protecting employees who report harassment from retaliation, with disciplinary measures for any reprisal. It ensures individuals reporting incidents of sexual harassment, and witnesses, are not victimized or discriminated against. However, disciplinary action will be taken against those abusing the reporting process with false allegations.

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

Yes. Human rights form an integral aspect of the Company's business agreements and contracts. The Company is committed to upholding and advancing the human rights of its workforce, communities, and all individuals affected, directly or indirectly, by its business operations.

10. Assessments for the year

Section	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	100% of the plants were assessed by the internal team. At EPACK Durable, strict adherence to the Human Rights Policy is ensured. Any violations or breaches are not tolerated.
Discrimination at workplace	
Child Labour	
Forced Labour/ Involuntary Labour	
Wages	

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

Full compliance with all relevant laws.

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

At EPACK Durable, policies are regularly reviewed and updated to effectively handle and resolve human rights issues.

2. Details of the scope and coverage of any Human rights due diligence conducted.

Human rights due diligence is in the planning process. Meanwhile, a commitment is maintained to ensuring no human rights violations occur across business operations.

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, the Company's facilities are designed with essential features to ensure accessibility for individuals with disabilities.

4. Details on assessment of value chain partners:

	% Of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	The Company ensures that its value chain partners adhere to the Company's Human Rights policies. Additionally, the Company conducts regular compliance checks with its suppliers.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

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

All our suppliers adhere to Company policies and uphold human rights standards.

Principle 6: Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS

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

Parameter	FY24	FY23
From renewable sources		
Total electricity consumption (A)	2,538	2,031
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	2,538	2,031
From non-renewable sources		
Total electricity consumption (D)	45,071	40,516
Total fuel consumption (E)	28,203	32,936
Energy consumption through other sources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	73,274	73,452
Total energy consumed (A+B+C+D+E+F)	75,812	75,483
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/INR Crore)	53.39	49.05
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD Million)	119.60	108.72
Energy intensity in terms of physical Output (GJ/Unit of Product)	0.03	0.03
Energy intensity (optional) – the relevant metric may be selected by the entity		

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. An independent assessment has not been conducted for the above metrics.

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? (Y/N) 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.

The Company does not have any sites that are identified as designated consumers under the Performance, Achieve and Trade (PAT) Scheme of the Government of India.

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

Parameter	FY24	FY23
Water withdrawal by source (in kiloliters)		
(i) Surface water	-	-
(ii) Groundwater	6,332	7,951
(iii) Third party water	31,475	18,156
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	37,807	26,107
Total volume of water consumption (In kiloliters)	21,415	18,156
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (Kiloliters/INR Crore)	15.1	11.8
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (Kiloliters/USD Million)	33.8	26.2
Water intensity in terms of physical Output (Kiloliters/Unit of Product)	0.01	0.01
Water intensity (optional) – the relevant metric may be selected by the Entity		

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. An independent assessment has not been conducted for the above metrics.

4. Provide the following details related to water discharge:

Parameter	FY24	FY23
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of Treatment	2,519	2,498
(ii) To Groundwater		
- No treatment	-	-
- With treatment – please specify level of Treatment	3,813	5,453
(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	10,060	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kiloliters)	16,392	7,951

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. An independent assessment has not been conducted for the above metrics.

EPACK DURABLE

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

The Company is currently finalizing plans and strategies to ensure comprehensive coverage and effective implementation of ZLD across its operations.

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

Parameter	Please specify unit	FY 2024	FY 2023
NOx	µg/m3	33.9	34.7
Sox	µg/m3	11.3	13.6
Particulate matter (PM)	µg/m3	51.7	45.2
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others- please specify	-	-	-

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No. An independent assessment has not been conducted for the above metrics.

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

Parameter	Please specify units	FY 2024	FY 2023
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	1,850	2,170
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	tCO ₂ e	8,964	8,058
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO ₂ e/INR Crore	7.62	6.65
Total Scope 1 and Scope 2 emission intensity per rupee turnover adjusted for Purchasing Power Parity (PPP) (Total scope 1 and scope 2 GHG emissions / revenue from operations adjusted for PPP)	tCO ₂ e/USD Million	17.06	14.73
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO ₂ e/Unit of Product	0.005	0.005
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No. An independent assessment has not been conducted for the above metrics.

8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

A significant portion of energy consumption at all plants in Dehradun and Bhiwadi is sourced from renewable electricity. This deliberate choice not only reduces the carbon footprint but also aligns with a commitment to sustainability and environmental responsibility. By utilizing renewable energy sources like solar power, a positive contribution is made to mitigating greenhouse gas emissions and promoting a cleaner energy future.

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

Parameter	FY24	FY23
Total Waste generated (in metric tonnes)		
Plastic waste (A)	497	494
E-waste (B)	0.79	1.68
Bio-medical waste (C)	0.01	0.03

Parameter	FY24	FY23
Construction and demolition waste (D)	28	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	5	4
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	3,267	3,233
Total (A+B + C + D + E + F + G + H)	3,797	3,733
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	2.67	2.43
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	5.99	5.38
Waste intensity in terms of physical output	0.002	0.002
Waste intensity (optional) – the relevant metric may be selected by the entity	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	3,595	3,567
(ii) Re-used	169	160
(iii) Other recovery operations	0	0
Total	3,764	3,728
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	4	4
(ii) Landfilling	28.85	1.22
(iii) Other disposal operations	0	0
Total	33	6

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.

The non-hazardous waste in factories/offices is effectively managed and sent to authorized vendors for recycling.

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, specify details in the following format.

S. 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.
The Company does not have any operations/offices in/around ecologically sensitive areas.			

12. Details 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
During FY24, no such environmental impact assessments of projects were undertaken.					

EPACK DURABLE

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

S. No.	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
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EPACK Durable is compliant with all applicable laws.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers / associations: Not Available
- b. List the top 10 trade and industry chambers / associations (determined based on the total members of such a body) the entity is a member of / affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
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Not Applicable

**Currently, EPACK Durable does not have affiliations with trade and industry chambers/associations.*

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of Authority	Brief of the case	Corrective action taken
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During FY24, there were zero issues related to anticompetitive conduct.

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
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Not Applicable

Principle 8: Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current FY 24

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
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Social Impact Assessment (SIA) requirements were not applicable to EPACK Durable sites in FY24 hence, it was not conducted.

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

S.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)
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EPACK Durable does not have any projects for which ongoing Rehabilitation and Resettlement (R&R) have been undertaken.

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

To address grievances from the community, several mechanisms have been implemented to ensure accessibility and responsiveness. One of the primary methods is through drop boxes conveniently located at the gates, where community members can confidentially submit their feedback, concerns, or grievances. These drop boxes are regularly checked, and appropriate actions are taken promptly to redress any issues raised. Additionally, open lines of communication are maintained via dedicated email addresses and helpline numbers, ensuring that community members can reach out directly for assistance or resolution of their concerns. The commitment is to foster a transparent and supportive environment where community feedback is valued and addressed effectively.

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

Category of waste	FY 2024	FY 2023
Directly sourced from MSMEs/ small producers	4.6%	6%
Directly sourced from India	60%	59%

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:

Location	FY 2024	FY 2023
Rural	29%	16%
Semi-Urban	-	-
Urban	-	-
Metropolitan	71%	84%

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
Not Applicable	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S.no	State	Aspirational District	Amount Spent (in INR)
Not Applicable			

3. a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)

At present, the Company does not have a dedicated policy for preferential procurement from suppliers representing marginalized or vulnerable groups. Nevertheless, ways to promote inclusivity within the supply chain are actively being sought, with a commitment to supporting initiatives that foster diversity and equity.

b. From which marginalized /vulnerable groups do you procure?

Not Applicable

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

Not Applicable

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:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Promoting Health Care	560	-
2	Empowering Women	70-80	100%

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
 The Company is committed to delivering value to its clients through regular customer satisfaction surveys. These surveys offer valuable feedback, helping the Company enhance service delivery and strengthen customer engagement.

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

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	Our consumer durable products contain energy efficiency labels (as applicable) and safety & quality certifications (e.g., BIS).
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2024			FY 2023		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	-	-	NA	-	-	NA
Cyber-security	-	-	NA	-	-	NA
Delivery of essential services	-	-	NA	-	-	NA
Restrictive trade practices	-	-	NA	-	-	NA
Unfair trade practices	-	-	NA	-	-	NA
Others	5	0	All resolved	-	-	NA

4. Details of instances of product recalls on accounts of safety issues

	Number	Reason for recall
Voluntary recalls	During FY24, there were no product recalls.	
Forced recalls		

5. Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

EPACK Durable has an Information Security policy at the group level; however, the policy is available on the Company's intranet.

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 complaints were filed during FY24.

7. Provide the following information relating to data breaches:
 - a. Number of instances of data breaches: NIL
 - b. Percentage of data breaches involving personally identifiable information of customers: NIL
 - c. Impact, if any, of the data breaches: Not Applicable

LEADERSHIP INDICATORS

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
Details of our products and services can be found on this link: <https://epackdurable.com/our-products/>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
At EPACK Durable, feedback is actively solicited, and customer concerns are promptly addressed, ensuring customers are well-informed about the responsible usage of products.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
At EPACK Durable, any disruptions or discontinuations are communicated to customers through the website.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. 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)
Strict compliance with all laws and regulations concerning product information display is maintained. Moreover, customer feedback is highly valued, and efforts are made to incorporate it into business practices.