

10 July 2023



Corporate Service Department <b>BSE Limited</b> 25 <sup>th</sup> Floor, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001	The Listing Department <b>National Stock Exchange of India Ltd</b> Exchange Plaza, Plot no. C/1, G Block, Bandra-Kurla Complex, Bandra (E) Mumbai 400 051
<b>Scrip:</b> Equity 500135	<b>Trading Symbol:</b> EPL

**Ref.: EPL Limited**

**Sub.: Business Responsibility & Sustainability Report (BRSR) for the FY 2022-23.**

Dear Sirs,

We are submitting herewith the Business Responsibility & Sustainability Report (BRSR) for the FY 2022-23.

The BRSR report also forms a part of Annual Report FY 2022-23 which is available on the Company's website at <https://www.eplglobal.com/investors/financial-and-fillings/#annual-reports>

The above is pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, applicable statutory provisions, laws, information and record.

Kindly take the above information on record and acknowledge the receipt.

Thanking you'

Yours faithfully,  
For **EPL Limited**



**Keyur Doshi**  
Company Secretary

Encl.: A/a

Filed on online

# Business Responsibility & Sustainability Reporting

## ANNEXURE 5 BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

### SECTION A: GENERAL DISCLOSURES

#### I Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74950MH1982PLC028947
2.	Name of the Listed Entity	EPL Limited (EPL)
3.	Year of incorporation	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.	E-mail	complianceofficer@eplglobal.com
7.	Telephone	022 24819000 / 9200
8.	Website	www.eplglobal.com
9.	Financial year for which reporting is being done	1 April 2022 to 31 March 2023
10.	Name of the Stock Exchange(s) where shares are listed	BSE Limited (Script Code : 500135), and National Stock Exchange of India Limited (Script Code : EPL)
11.	Paid-up Capital	₹ 636419730/-
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. Anand Kripalu, CEO & Managing Director, Tel: 022 24819000 / 9200, complianceofficer@eplglobal.com
13.	Reporting boundary	Disclosures made in this report are on a Standalone basis

#### II Products/services

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

Sr.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Manufacturing of plastic packaging material in the form of multilayer collapsible tubes and laminates used primarily for packaging of consumer products in the Beauty & Cosmetics, Health & Pharmaceuticals, Food, Home and Oral care categories	94.59

##### 15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr.	Product/Service	NIC Code	% of total Turnover Contributed
1.	Manufacturing of collapsible laminated and plastic tubes	22203	94.59

#### III Operations

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

Location	Number of plants	Number of offices	Total
National	7	1	8
International	14	4	18

## 17. Markets served by the entity:

## a. Number of locations

Location	Number
National (No. of States)	Pan-India
International (No. of Countries)	We cater to more than 30 countries across Asia including Far East, Australia, Africa, Europe, North America, South America

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

The contribution of exports as a percentage of total turnover of EPL (Standalone) is 20%.

## c. A brief on types of customers :

EPL Limited provides services to leading companies in Oral Care, Beauty & Cosmetics, Pharma and Health, Food and Nutrition and Home Care globally.

## IV Employees

## 18. Details as at the end of Financial Year:

## a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>Employees</b>						
1.	Permanent (D)	447	417	93	30	7
2.	Other than Permanent (E)	42	34	81	8	19
3.	Total employees (D + E)	489	451	92	38	8
<b>Workers</b>						
4.	Permanent (F)	911	871	96	40	4
5.	Other than Permanent (G)	1499	1043	70	456	30
6.	Total workers (F + G)	2410	1914	79	496	21

## b. Differently abled Employees and workers:

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

## 19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	1	12.5
Key Management Personnel*	3	-	-

\*Comprising of Chief Executive officer who is also a member of Board, Chief Financial officer and Company Secretary.

20. Turnover rate for permanent employees and workers, (Disclose trends for the past 3 years):

	FY 2022-23			FY 2021-22			FY 2019-20		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	9%	2%	11%	9%	2%	11%	6%	0%	6%
Permanent Workers	28%	1%	29%	23%	0%	23%	21%	1%	22%

V Holding, Subsidiary and Associate Companies (including joint ventures)

21. a. Names of holding / subsidiary / associate companies / joint ventures (As on 31 March 2023)

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Epsilon Bidco Pte. Ltd.	Holding Company	-	No
2	Lamitube Technologies Ltd	Direct Subsidiary	100	No
3	Lamitube Technologies (Cyprus) Limited	Direct Subsidiary	100	No
4	Arista Tubes Inc	Direct Subsidiary	92.65	No
5	EPL Brasil Ltda	Direct Subsidiary	100	No
6	EPL Packaging (Guangzhou) Limited	Step-down Subsidiary	100	No
7	EPL Packaging (Jiangsu) Limited	Step-down Subsidiary	100	No
8	EPL Propack Philippines, Inc	Step-down Subsidiary	100	No
9	EPL MISR for Advanced Packaging S.A.E	Step-down Subsidiary	75	No
10	EPL Propack UK Limited	Step-down Subsidiary	100	No
11	EPL Poland sp. z o.o.	Step-down Subsidiary	100	No
12	EPL Deutschland GmbH & Co. KG	Step-down Subsidiary	100	No
13	EPL Deutschland Management GmbH	Step-down Subsidiary	100	No
14	EPL Propack LLC	Step-down Subsidiary	100	No
15	EPL America, LLC	Step-down Subsidiary	100	No
16	Laminate Packaging Colombia SAS	Step-down Subsidiary	100	No
17	EPL Propack de Mexico, S.A. De. C.V.	Step-down Subsidiary	100	No
18	MTL de Panama S.A.	Step-down Subsidiary	100	No
19	P.T. Lamipak Primula	Associate	30	No

Note: All our Subsidiaries and Associates participate in Business Responsibility initiatives on consolidated basis. Disclosures made in this report are on a Standalone basis.

VI CSR Details

22.

(i) Whether CSR is applicable as per section 135 of Companies Act, 2013	Yes
(ii) Turnover of the Company for the year ended 31 March 2023	₹ 12,08,58,53,477/-
(iii) Net worth of the Company for the year ended 31 March 2023	₹ 8,99,64,07,807/-

### VII Transparency and Disclosures Compliances

#### 23. 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) <i>(If Yes, then provide web-link for grievance redress policy)</i>	FY 2022 -23 Current Financial Year			FY 2021 -22 Previous Financial Year		
		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
Investors and Shareholders	Yes*	2	-	-	3	-	-
Employees and workers	Yes	-	-	-	-	-	-
Customers	https://www.eplglobal.com/wp-content/uploads/2021/04/2-WBP-EPL-2021-web.pdf	251	-	-	296	-	-
Value Chain Partners		-	-	-	-	-	-
Communities	No	-	-	-	-	-	-

\* Bigshare Services Private Limited is a SEBI registered Category 1 Registrar with over 29 years of expertise in managing Investor Services and has been appointed as the Company's Registrar and Share Transfer Agent (RTA). Bigshare Services Private Limited has a robust complaint/grievance handling structure in place to ensure accountability and a timely response to each query/complaint that is received through email as well as courier / post. Complaints received through the SCORES portal or through the Stock Exchange are addressed and Action Taken Reports [ATR] for such complaints are filed with concerned authorities.

#### 24. 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 resources for Recycled Material, Innovation at supplier side.  Slow pace of Sustainable material (Product) transition by customer.  Transport damage.	Systematic approach to reusing materials more productively over their entire life cycles with focus on recycled input materials. Partnering with customer to develop sustainable products.	Negative
2.	Energy	Opportunity	Energy management within EPL, including steps taken to reduce the energy intensity and increase the share of renewable sources.	Renewable energy transition.	Positive
3.	Water and Effluents	Opportunity	Water management within operations, including steps taken to recycle water and reduce the water intensity.	Reuse of water through STP. Process water recycling using closed loop system.	Positive
4.	Climate Change	Opportunity	Efforts of EPL to reduce or mitigate greenhouse gas emissions are contributing towards national and global action on addressing climate change crisis.	EPL ensures due diligence and environment related compliances. EPL is signatory to Science based targets (SBTi) with well-defined strategy to reduce our GHG emission.	Positive
5.	Waste	Opportunity	Efforts to reduce, recycle and reuse waste and disposing them in an environmentally friendly manner.	100% of our packaging are reusable, recyclable or compostable. EPL is also signatory to India Plastic Pact (IPP) with its commitments towards plastic circular economy.	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)
6.	Human Capital development	Opportunity	Policies and practices with respect to human resource development, including hiring and retention of employees and opportunities provided for skill upgradation and continuous learning that help them in professional growth.	EPL's success is supported by some of the brightest executives and most productive workers in the sector, in part because of a worldwide community of learning fostered through our Individual Development Plans (IDPs) our online learning platform.	Positive
7.	Labor Relations	Opportunity	Policies and practices with respect to working conditions, wellness and discussion on matters pertaining to significant operational changes.	We at EPL believe that Human Resources are an important asset and key stakeholders in the growth and prosperity of the Company. People with the right competencies, skill sets and attitude and whose aspirations match the opportunities in each role are the best resource for the Company.	Positive
8.	Diversity, Equal Opportunity and Non-discrimination	Opportunity	Ensuring fairness and equal opportunity for everyone, irrespective of race, religion, gender, orientation, age, education etc.	EPL has operations in 5 states in India and we have a strong workforce of 1358 employees on our rolls and 1541 workers through third party contract and apprenticeship program. Our workforce is quite diverse in terms of the languages spoken, age group, ethnicity, gender, differently-abled employees etc. We are an equal opportunity employer and have well defined policies and programs for promoting diversity and inclusion.	Positive
9.	Local Communities	Opportunity	Relationship with the local community, including the community engagement and development programmes and thereby creating positive impacts.	-	Positive
10.	Customer Satisfaction	Risk	Shelf life of material Transport damage can hamper quality of product.	To deliver customer satisfaction, we focus on understanding our customers' needs and preferences. This is done through regular interaction and feedback sessions, which helps the company, gain a better understanding of what our customers are looking for. The company then uses this information to design and manufacture packaging solutions that meet our customers' specific requirements. In addition, we place strong emphasis on delivering high-quality products and services. This is achieved using state-of-the-art technology, stringent quality control measures, and a commitment to continuous improvement. We also focus on delivering products in a timely and efficient manner, as we understand the importance of meeting customer deadlines. Our plants are certified with Quality Management System, Food and Safety packaging certification.	Negative

### 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.

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

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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#### Policy and management processes

1	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/ No)	Y	Y	Y	Y	Y	Y	Y	Y	
	b. Has the policy been approved by the Board? (Yes/No)	The Board has approved and signed all mandatory policies required by Indian laws and regulations. All operational internal policies are approved and signed by the management as appropriate.								
	c. Web Link of the Policies, if available	The weblink for policies is <a href="https://www.eplglobal.com/investors/corporate-governance/">https://www.eplglobal.com/investors/corporate-governance/</a> Policies meant for internal use are available on our internal web portal								
2	Whether the entity has translated the policy into procedures. (Yes / No)	The Company has translated the policies as applicable and implemented into procedures and practices in it's working.								
3	Do the enlisted policies extend to your value chain partners? (Yes/No)	The Company expects its value chain partners to implement these policies in their operations.								
4	Name of the national and international codes/ certifications/ labels/standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	EPL plants are certified with <ul style="list-style-type: none"> <li>• ISO 14001:2015 (Environment Management system),</li> <li>• ISO 45001:2018 (OHSAS),</li> <li>• ISO 50001:2018 (Energy Management system)</li> <li>• ISO 27001:2013 ISMS (Information Security Management system)</li> <li>• ISO 20400:2017 (Sustainable Procurement Management)</li> <li>• BIS Certification</li> <li>• SMETA/SEDEX audits</li> </ul>								
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	EPL has committed for following goals/targets to be achieved by FY 2030. <ul style="list-style-type: none"> <li>• Reuse 30% of secondary packaging.</li> <li>• Reduce consumption of polymers by 25% in product range.</li> <li>• 75% of products to be sold in recyclable format.</li> <li>• To train 100% of our workforce on Business ethic through classroom /e-learning program by 2025.</li> <li>• To target zero fatality each year</li> <li>• 30% women employees across the globe by 2025.</li> <li>• Net Zero Emissions by 2050</li> </ul>								
6	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> <li>• 9.6 % of secondary packaging re-used in FY 2022.</li> <li>• 7% Polymer reduction in FY 2022.</li> <li>• PCR consumption increased by 2 times in 2022</li> <li>• 28% employees covered through classroom / e-learning modules in FY 2022, and 100% awareness communication through various modes.</li> <li>• Zero fatalities in FY23</li> <li>• 24% women employees hired as of FY23</li> </ul>								

**Disclosure Questions**

**P1 P2 P3 P4 P5 P6 P7 P8 P9**

**Governance, leadership and oversight**

7	<p><b>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):</b></p> <p>A detailed statement of our Managing Director on sustainability goals, commitments and developments is available in our Annual Report in the MD and CEO's Desk section.</p>	
8	<p><b>Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b></p>	<p>Mr. Anand Kripalu, CEO &amp; Managing Director, under the guidance of the Board of Directors and its Committees is responsible for implementation and oversight of the Business Responsibility policies.</p>
9	<p><b>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.</b></p>	<p>Yes, we have a Sustainability Steering Committee (SSC) consisting of MD and Senior Management of the Company.</p> <p>Role of the Sustainability Steering Committee:</p> <ul style="list-style-type: none"> <li>• To ensure deeper integration of sustainability into all aspects of EPL</li> <li>• To formulate EPL's sustainability and climate strategy aligned with UN Paris Agreement</li> <li>• To provide guidance on the setting of long, medium and short term goals in line with EPL business strategy</li> <li>• To facilitate company-wide, cross-functional collaboration to address ESG (Environment, Social and Governance) and Sustainability related activities.</li> <li>• To give oversight on associated principle risks, risk exposure, potential impact, and risk mitigation measures.</li> </ul> <p>In addition, the Risk Management Committee also assess risks associated with ESG and Sustainability.</p>

**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									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
<p>Review ESG Performance &amp; ESG related initiatives in regions.</p> <p>Aligning sustainability strategies with overall business strategy.</p> <p>Embedding sustainability into the core decision making process.</p>	<p>We have constituted Sustainability Steering Committee (SSC), headed by our MD &amp; COO along with the support from other SPOCs (Single Point of Contact) from various functional heads. SSC monitors the ESG performance of our organization. The SSC regularly engages with our BOD and vice versa. The SSC operates through SPOCs in various functional units.</p>									<p>P1 – Quarterly and P2 to P9 - Monthly</p>								
<p>Performance against above policies and follow up action</p>	<p>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 &amp; effectiveness. Based on the review, we make necessary changes to policies and procedures to ensure that we are upholding our commitment to responsible business practices.</p>																	
<p>Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances</p>	<p>We ensure compliance with all applicable laws and regulations.</p>																	

11	<p><b>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.</b></p>	<p>P1 P2 P3 P4 P5 P6 P7 P8 P9</p> <p>Yes, EPL has obtained independent 3<sup>rd</sup> party assurance from Ernst &amp; Young Associate LLP (for FY 22). The assurance for FY 23 is expected to be completed by Q4 of FY24.</p>
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12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated: Not Applicable



### SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

**Principle 1: Businesses 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:

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	5	As part of the familiarization program Independent Directors were given brief about overview of business including regional overview, business strategy, financial performance, innovations and other relevant matters. Details of familiarization program is available on the company's website at <a href="https://www.eplglobal.com/wp-content/uploads/2023/04/Familiarisation-Program-31-March-2023.pdf">https://www.eplglobal.com/wp-content/uploads/2023/04/Familiarisation-Program-31-March-2023.pdf</a>	100 for all segments
Key Managerial Personnel	5	EPL has partnered with TUV Nord and trained more than 70 employees on ISO standards such as ISO 14001:2015 (Environmental Management System), ISO 45001:2018 (Occupational Health and Safety Management System), ISO 50001:2018 (Energy Management System), ISO 27001:2013, ISMS (Information Security Management System), and ISO 20400:2017 (Sustainable Procurement).	
Employees other than BoD and KMPs	7	The Company provides various training programs to all employees, both virtual/online and in-person, throughout the year. These programs cover a wide range of topics, including:	
Workers	21	<ul style="list-style-type: none"> <li>Prohibition of Insider Trading</li> <li>Prevention of Sexual Harassment at the Workplace</li> <li>Information and Cyber Security Awareness</li> <li>EPL Code of Conduct</li> <li>Learning modules on ESG.</li> </ul> <p>In addition, during our regular town hall meetings, senior leadership teams brief employees on various aspects of the business, including business updates and sustainability.</p> <p>We maintain a training calendar for our employees, which includes new employee induction programs, leadership training, IT and cyber security as well as modules on soft skills development, mental and physical well-being and other relevant topics.</p>	

##### 2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
<b>Monetary</b>					
Penalty/ Fine	NIL	NIL	NIL	NIL	NIL
Settlement	NIL	NIL	NIL	NIL	NIL
Compounding fee	NIL	NIL	NIL	NIL	NIL
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/ No)	
<b>Non- Monetary</b>					
Imprisonment	NIL	NIL	NIL	NIL	
Punishment	NIL	NIL	NIL	NIL	

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. : Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.  
Yes. The Company has an anti-bribery and anti-corruption policy. The policy has been developed in alignment with EPL's code of conduct, various existing policies (including whistle blower policy, policy on management of conflict of interest, amongst others) and rules and regulations on anti-bribery and anti-corruption in India. This policy applies to all stakeholders or persons associated with EPL. The said policy is uploaded on the website of the Company at <https://www.eplglobal.com/wp-content/uploads/2021/04/2-WBP-EPL-2021-web.pdf>.

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

	FY 2022-23	FY 2021-22
Directors	NIL	NIL
KMPs		
Employees		
Workers		

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL		NIL	
Number of complaints received in relation to issues of Conflict of interest of the KMPs				

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. Not Applicable

### 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	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
4	- Supplier Sustainability code of Conduct, - Awareness on (Sustainable Procurement Management) ISO 20400:2017 Standard	100 % EPL Strategic supplier covered through these programmes.

2. 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.

For identifying and tracking conflict of interests involving the Directors / KMPs of the Company, the Corporate Secretarial team maintains a database of the Directors and the entities in which they have substantial interest. This list is shared with the Finance department, which flags off the parties in their system for monitoring and tracking transaction(s) entered by the Company with such parties.

Further, the Company regularly requests and receives from each member of the Board, a list of entities in which they have a substantial interest, at the beginning of every financial year and as and when there is any change in such interest.

In addition, a declaration is also taken annually from the Directors under the Code of Conduct confirming that they will always act in the interest of the Company and ensure that any other business or personal association which they may have, does not involve any conflict of interest with the operations of the Company and the role therein. The Senior Management also affirms annually that they have not entered into any material, financial and commercial transactions, which may have a potential conflict with the interest of the Company at large. In the Meetings of the Board, the Directors abstain from participating in the items in which they have a potential conflict of interest. There is also a guidance mechanism in place for directors/senior management to address potential conflict of interests that may arise in recommending/approving proposals for investments/ granting loans.

### PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

#### 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.

	Current Financial Year	Previous Financial Year	Details of improvements in environmental and social impacts
R&D	75%	95%	Carbon Foot Print has been reduced by 12% Sustainable product. 6% of the total sales is sustainable product.
Capex	25%	5%	Made 20 Patent Assets and coverage includes sustainable products. R&D Lab has been equipped with few latest equipment.

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No) :

Yes

EPL is committed to making its supply chain sustainable. To achieve this goal, we have integrated Social Responsibility principles on environment & social responsibility & ethics in our procurement process. As part of our sustainability approach, we have developed a "Supplier Sustainability Code of Conduct" to ensure that all our suppliers comply with legal requirements, ethical practices, human rights, and environmental management. The code of conduct is based on globally recognized and accepted international standards, including those set forth by the International Labour Organization, UN Global Compact principles, United Nations' Business and Human Rights principles, and industry best practices.

Adherence to the code of conduct is an expectation for doing business with EPL. It defines the minimum standards that EPL expects its suppliers, including their sub-tier suppliers or sub-contractors, to respect and adhere to. By adopting this approach, we aim to work collaboratively with our suppliers towards a sustainable future. Our supplier code of conduct is also available at our website <https://www.eplglobal.com/wp-content/themes/epl-website/pdf/EPL-Supplier-Sustainability-Code-of-Conduct.pdf>

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

In FY 23 sustainably sourced inputs is approximately 60% of our total procurement.

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.

(a) Plastics (including packaging)	Our products are designed to fulfil and enable criteria of sustainability, based on the 3R principles of Reduce, Reuse, and Recycle. Our focus is on using sustainable resources, with lowest carbon footprint & endeavour to make our products 100% recyclable. More details on given below the table.
(b) E-waste	EPL has necessary policies/procedures for handling its E-waste through authorised vendors who re-use our E-waste as per applicable Rules/Regulations.
(c) Hazardous waste	EPL has tied up with local authorised vendors for reusing the Hazardous waste in line with applicable rules/regulations. Such waste are recycled/reused instead landfilling the same.
(d) other waste.	All other waste generated during the manufacturing process are being reused or, recycled. Our intent is to target zero waste to landfill

Since launch of global program 'War on Waste' on December 1, 2021, we have handled a wide range of products, from laminates to decorations, and diameters to threads. Reducing waste is not only a sustainable practice, but is also critical to our financials, especially with the rising cost of plastic raw materials.

Some of the initiatives we are focusing on:

#### Process Redesign / Optimisation:

Comprehensive Process mapping & waste generation mapping was done at each stage of the process and the value of such waste was catalogued. Waste with highest quantum and value was prioritised for minimisation/elimination. This has resulted in operational savings.

**Data Collection & Analysis:**

Waste generation was mapped & logged at every stage of our processes. The scrap generated at different stages may have varying values, and hence we are doing a detailed analysis and focusing our efforts to achieve operational savings.

We are working to improve data recording in SAP and educate the operations team. This will be a joint and ongoing effort across all units and processes, with the goal of supporting the growth and sustainability of EPL

**Innovate process workflows:**

In printing, we are reusing printing waste laminate during job setting by joining small-width laminates together and converting them into higher width.

Our teams have displayed encouraging results, with India showing exemplary results in scrap reduction. Our Wada, Vasind, Goa, Assam, Vapi, and Nalagarh units track & display on a daily basis, waste generation, both on MTD and YTD basis. This display has aided in creating awareness & has enabled waste reduction campaigns. Our endeavour is to become a zero waste to landfill operation.

**EPL 3R Approach:**

**Reduce**

We innovate our webs by utilizing advanced polymers, designs and formulas to enhance their functionality and reduce thickness. Our HDPE-based Platina tubes are designed to allow for a thickness reduction of up to 25% while preserving their essential features. This results in a significant reduction in material usage, promoting resource efficiency.

**Reuse**

At EPL, the use of raw materials with lower environmental and social impact is a top priority. As a packaging leader, we aim to incorporate more post-consumer recycled (PCR) material that meets FDA regulations as this has a smaller carbon footprint than virgin materials. Using it in tube sleeves and shoulders reduces the demand for fresh resins and promotes reuse. We are currently offering tubes with up to 50% PCR content while supporting our partners’ sustainability goals. EPL is also exploring the use of post-industrial recycled (PIR) resins as a substitute for virgin resins. EPL aims to produce every tube containing a mixture of PCR or PIR resins in our drive towards a more sustainable future. In FY 22, our PCR usages is increased by 55 % as compared to FY21

**Recycle**

The acceptance and demand for our Platina range sustainable laminate grew 10 times this year, compared to the previous fiscal year. This highlights the increasing demand for environmentally responsible packaging solutions and the success of our efforts to provide sustainable packaging options.

Our commitment to the responsible disposal of our products extends beyond our legal obligation as a producer. Although we do not sell our products directly to consumers, and regulations only require our clients to address end-of-life disposal, we feel a strong responsibility to promote efficient recycling. To fulfil this commitment, we continuously innovate and make it easier for consumers to dispose of our products in an environmentally responsible manner.

**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 our activities and we are compliant with the Plastic waste Management Rules regarding the same. Registration for units with Central Pollution Control Boards for EPR is under progress.

**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.
22203	Polymeric Barrier Layer (Platina Series)	7%	Cradle to Grave	Yes (internal and external)	Yes <a href="http://surl.li/hrwkn">http://surl.li/hrwkn</a>

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
Aluminium barrier laminated tubes	Non-Recyclable and Landfill (plastic pollution)	Innovating and Introducing Sustainable Products - Platina, GML, Etain, etc.,  Innovated and Demonstrated the ABL Recyclability using advanced machinery imported from Germany (Project Liberty)

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 22-23	FY 21-22
Post-Consumer Recycled (PCR)	0.43%	0.11%

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 22-23			FY 21-22		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	132	289	-	-	-	-
E-waste	0.29	-	-	-	0.3	-
Hazardous waste	93.29	-	-	169.44	-	-
Other waste	-	-	-	-	-	-

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

Not applicable, as EPL is in B2B.

### 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)
<b>Permanent employees</b>											
Male	417	417	100	417	100	NA	NA	417	100	NA	NA
Female	30	30	100	30	100	30	100	NA	NA	30	100
Total	447	447	100	447	100	30	7	417	93	30	7
<b>Other than Permanent employees</b>											
Male	34	34	100	34	100	NA	NA	0	0%	NA	NA
Female	8	8	100	8	100	8	100	NA	NA	8	100
Total	42	42	100	42	100	8	19	0	0%	8	19

**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)
<b>Permanent workers</b>											
Male	871	871	100	871	100	NA	NA	871	100	NA	NA
Female	40	40	100	40	100	40	100	NA	NA	40	100
Total	911	911	100	911	100	40	4	871	96	40	4
<b>Other than Permanent workers</b>											
Male	1043	1043	100	1043	100	NA	NA	-	-	NA	NA
Female	456	456	100	456	100	456	100	NA	NA	456	100
Total	1499	1499	100	1499	100	456	30	-	-	456	30

**2. Details of retirement benefits, for Current FY and Previous Financial Year.**

Benefits	FY 22-23			FY 21-22		
	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	Y	100	100	Y
Gratuity	100	100	Y	100	100	Y
ESI	-	75	Y	-	78	Y
Others Please specify	3.0	-	Y	3.8	-	-

**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? If not, whether any steps are being taken by the entity in this regard.**

Yes. Our premises have been audited by V-Shesh, an award winning India based impact enterprise working on disability inclusion. They have certified that hearing and speech impaired individuals can work in the premises. Persons with disability are undergoing apprenticeship at our factories.

We are continuously working towards improving infrastructure for eliminating barriers to accessibility.

**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.**

The company has a Diversity & Inclusion, Non Discrimination and Non Harassment Policy which aligns with the Convention on the Rights of Persons with Disabilities and Rights of Persons with Disabilities Act, 2016 and Rules. The policy is available on company 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	100%	100%	100%	100%
Total	100%	100%	100%	100%

**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.**

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	<ul style="list-style-type: none"> <li>• Speak Up Platform (“Speak Up Platform” is a healthy, supportive environment, where employees feel free to share their ideas, opinions and concerns without fear of retaliation or penalty. At EPL, this translates to the following 3 approaches Culture of Trust, Uphold Code of Conduct and Commitment to Timely Action )</li> <li>• Online Helpdesk available</li> <li>• Grievance Redressal Committee formed across the Unit</li> <li>• Grievance Box available across the Unit and Head Office.</li> </ul>
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

**7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:**

The Company, however, recognises the right to freedom of association and does not discourage collective bargaining. The Company does not have any employee associations or Trade union.

**8. Details of training given to employees and workers:**

Category	FY 22-23					FY 21-22				
	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)
<b>Employees</b>										
Male	458	458	100	329	72	427	427	100	261	61
Female	38	38	100	26	68	33	33	100	19	58
Total	496	496	100	355	72	460	460	100	280	61
<b>Workers*</b>										
Male	1963	1963	100	920	47	1553	1553	100	748	48
Female	497	497	100	41	8	309	309	100	11	4
Total	2460	2460	100	2388	97	1862	1862	100	759	41

\* Includes other than permanent count as well.

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

Category	FY 22 – 23			FY 21 - 22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
<b>Employees</b>						
Male	417	414	99	458	414	93
Female	30	30	100	38	30	85
Total	447	444	99	496	444	93
<b>Workers</b>						
Male	871	871	100	920	875	80
Female	40	35	88	41	35	100
Total	911	906	99	961	910	81

**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?**

Yes, EPL has implemented occupational health and safety management systems.

EPL's Harmonized Manufacturing Policy (HMP) is an integrated management system policy that comprises elements from ISO 45001:2018 Occupational Health and Safety Management Systems (points 4, 5, and 8). The last line of the HMP policy describes the ISO standards that are integrated into this policy.

Our plants worldwide have received certification for ISO 45001:2018 Occupational Health and Safety Management Systems from TUV Nord.

The Company has a comprehensive SHE policy for its employees. The company regularly communicates with employees about health and safety issues & encourages safe behaviour & practices. Our employees and workers at the plant receive periodic training on basic and advanced fire safety, as well as regularly conducted mock evacuation drills.

To further enhance safety measures, the company has partnered with vendors to provide education and hands-on training on the proper use of fire-fighting equipment.

There were no workplace accidents involving any employees during the reporting period.

You can find this policy on our website at <https://www.eplglobal.com/wp-content/themes/eplwebsite/pdf/HMP%20Policy.pdf>

The Company places a high priority on the physical and mental well-being of its employees and has organized several workshops and discussions with experts and medical practitioners to promote overall wellness.

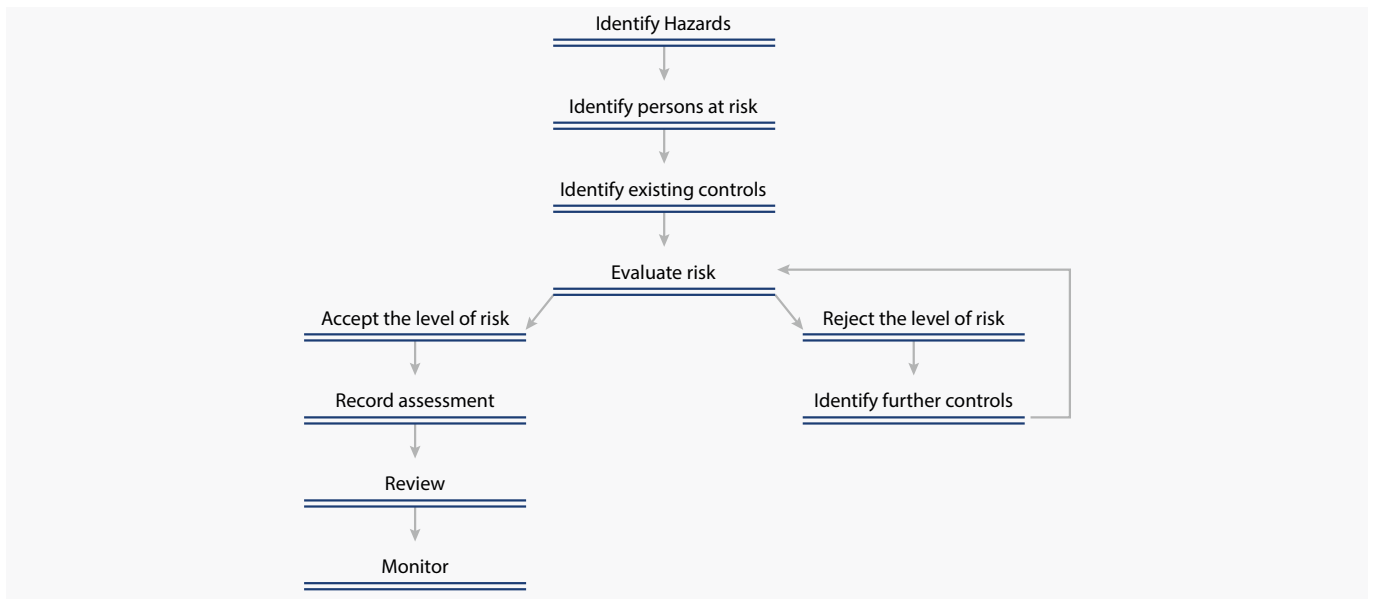
**b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?**

In the context of risk assessment, EPL follows a hierarchy of controls that includes elimination, reduction, enclosure/substitute, work permit, and PPE approaches to eliminate or mitigate risks and hazards

EPL Globally conducts Hazard Identification and Risk Assessment (HIRA).

All steps, actions for operations are covered through HIRA. Each task is analysed using risk assessment criteria

HIRA process flow at EPL:



**c. 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	FY 22 - 23	FY 21 - 22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.2	1
	Workers	-	-
Total recordable work-related injuries	Employees	2	1
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-



### 12. Describe the measures taken by the entity to ensure a safe and healthy work place.

EPL has developed a global SHE manual that provides guidelines on safety, health, and environmental (SHE) matters. The manual covers a wide range of topics, including risk assessment, hazard identification, accident reporting and investigation, personal protective equipment, fire safety, firefighting equipment, safety in operation and maintenance, safety in materials handling, safety in plant equipment and testing, permit to work systems and procedures, emergency management plans, safety responsibilities and awareness, safety training and communication, and safety audits.

The manual is translated into the local languages of all the countries where EPL operates. It is available in English, Hindi, Chinese, Arabic, Polish, German, and Spanish.

EPL conducts regular training for employees on a variety of topics, including firefighting, first aid, work permits, safety audits, and incident reporting.

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

	FY 22 – 23			FY 21 - 22		
	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	-	-	-	-	-	-
Health & Safety	329	34	Safety points raised by workers in the Safety meeting	336	72	Safety points raised by workers in the Safety meeting

### 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 EPL Plants are assessed by statutory authorities (DISH, factory Inspector, etc.
Working Conditions	Also EPL has implemented various best in class Health Safety practices and working conditions in line with applicable rules and regulations.

### 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.

There were no safety related incidents during the FY 23. However EPL has deployed various practices according OSHAS standards

- Use Equipment, Machines, and Tools Properly
- Wear Safety Equipment (PPE)
- Prevent Slips and Trips
- Keep Work Areas and Emergency Exits Clear
- Eliminate Fire Hazards
- Avoid Tracking Hazardous Materials
- Prevent Objects from Falling
- Emergency Preparedness plan

### 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). Yes
2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.  
The Company ensures that all statutory dues are deducted and deposited in accordance with applicable laws and regulations. This activity is also reviewed as part of the company's internal and statutory audits. Through our Supply Chain function, we also ensure that our value chain partners share this commitment and comply with all applicable laws and regulations.

Here are some specific examples of the Company's requirements from its value chain partners:

- Pay all taxes and duties in a timely and accurate manner.
- Comply with all environmental regulations.
- Ensure that all employees are treated fairly and in accordance with the law.
- Do not engage in any illegal or unethical activities.

These minimum compliance requirements are executed, monitored and audited on a regular basis.

3. 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:

	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 22 – 23	FY 21 - 22	FY 22 – 23	FY 21 - 22
Employees	-	-	-	-
Workers	-	-	-	-

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)

EPL continually invest in Human capital development which includes developing skills and capabilities that are contemporary in addition to providing employees with a diversity of experiences across the organisation. While EPL does not have a formal transition assistance programs relating to retirement or termination of employment at present, we may consider rolling out the same in the future.

5. Details on assessment of value chain partners:

	% 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 above mentioned parameters. We have trained our 100% strategic suppliers on responsible & safe business practices in FY22 & FY23.

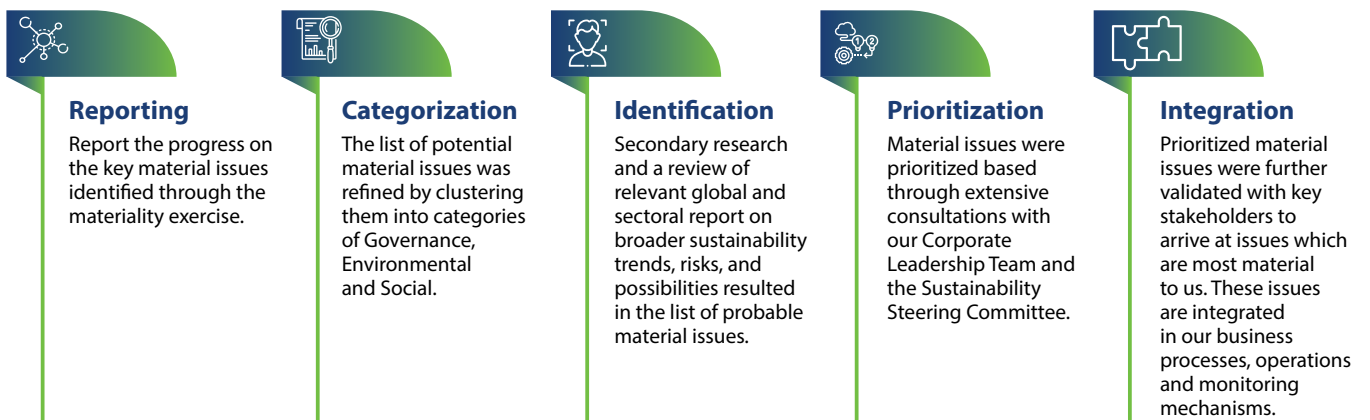
**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**

**Essential Indicators**

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

In the fiscal year 2021-22, we conducted a materiality assessment exercise, which involved engaging with our executive leadership and gathering inputs from all of our stakeholders. As part of this assessment, we also benchmarked best practices in the industry and our peers, on a worldwide basis. The insights from this materiality assessments was the foundation of our sustainability initiatives. The material topics were prioritised keeping in mind the most impactful material topics for all our stakeholders.

EPL materiality assessment approach:



### 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 (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
Investors/ Shareholders	No	Annual and quarterly financial reports, AGMs, investor calls	Annually & Quarterly	<ul style="list-style-type: none"> <li>Understand concerns and exceptions</li> <li>Provide better value</li> <li>Provide an update on the business performance</li> </ul>
Employees	No	Ongoing employee engagement/ satisfaction surveys, structured appraisals, rewards and recognition, engagement activities, training and awareness programs	Throughout year	<ul style="list-style-type: none"> <li>Attract best talent</li> <li>Provide a fulfilling career path</li> <li>Align their actions to the EPL vision and mission</li> </ul>
Suppliers/Vendors	No	Periodic engagement meets with suppliers, supplemented by one-on-one interactions with key suppliers	Throughout year	<ul style="list-style-type: none"> <li>Ensure clarity of mutual expectations regarding quality, timeliness, and costs</li> <li>Align their processes and policies with our sustainability roadmap</li> <li>Share industry best practices</li> </ul>
Customers	No	Structured customer engagement programs (CEP) for the larger customer group, and individual interactions with major customers	Throughout year	<ul style="list-style-type: none"> <li>Anticipate and fulfil their expectations</li> <li>Provide product and service quality that can ensure a long term relationship</li> </ul>
Communities	No	Periodic interactions on ground to understand community needs and gaps in earlier CSR efforts	Throughout year	<ul style="list-style-type: none"> <li>Enrich lifestyle by providing a better livelihood</li> <li>Spread awareness of the benefits of our sustainability strategy</li> </ul>
Industry Peers	No	Participation of executive leadership at industry forums.	Throughout year	<ul style="list-style-type: none"> <li>Exchange best practices that can elevate the industry</li> <li>Provide thought leadership that can ensure sustainable practices are implemented</li> </ul>
Government	No	Timely and complete adherence to various compliance requirements, engaging appropriate government agencies in industry-specific discussions when needed	Throughout year	<ul style="list-style-type: none"> <li>Keep abreast of latest compliance and regulatory requirements</li> <li>Provide industry inputs that can make policies more effective</li> </ul>

### Leadership Indicators

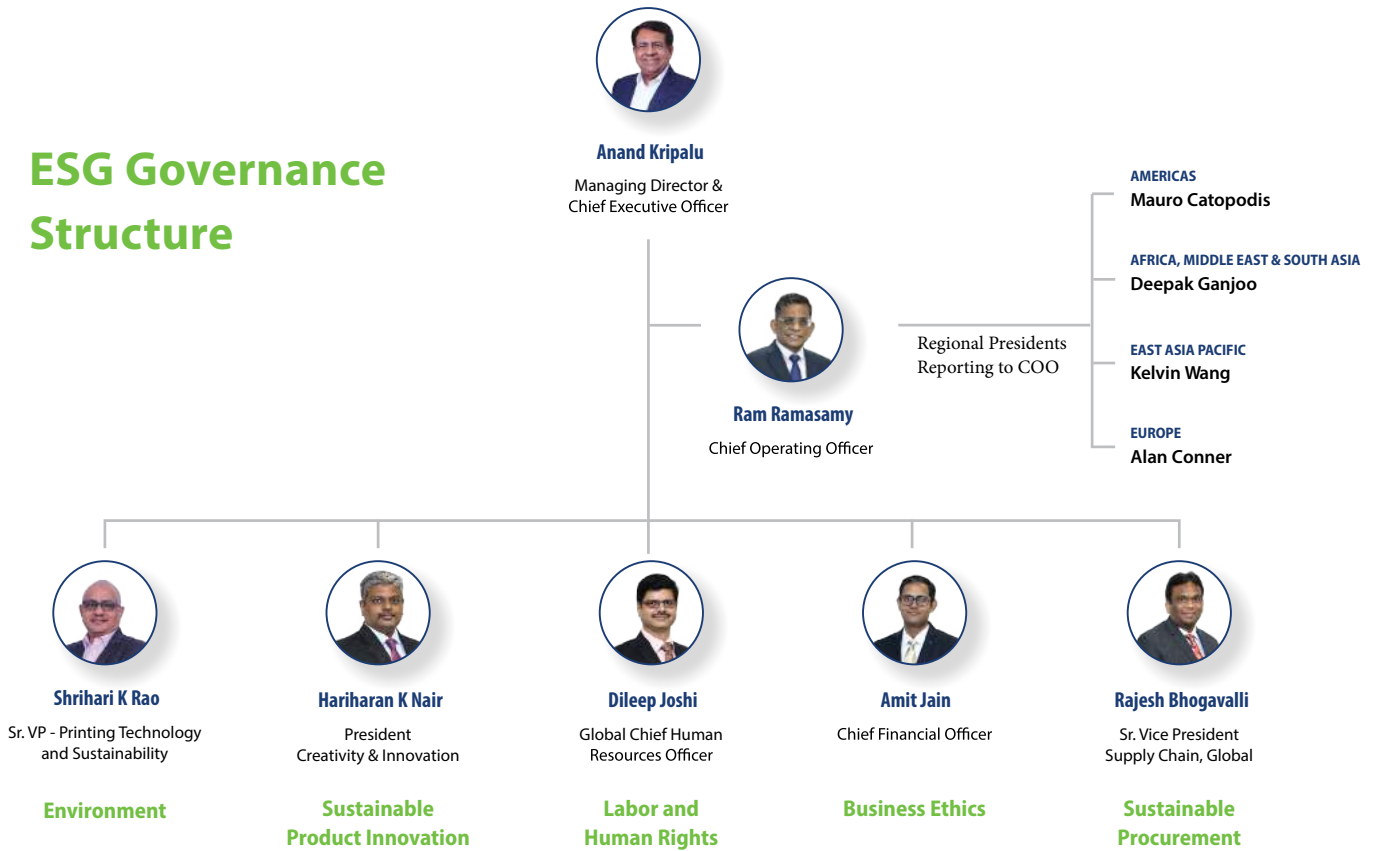
#### 1 Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

EPL has constituted a Sustainability Steering Committee (SSC). The MD & COO are an integral part of the SSC along with other KMP. The SSC is the chief vehicle for enabling consultation and feedback between our stakeholders and our BOD the role of the SSC is:

- Guide the sustainability and climate strategy in line with the goals of the UN Paris Agreement.
- Develop long-, medium-, and short-term sustainability goals aligned with EPL's business strategy.
- Enhance transparency, governance, and disclosure on sustainability topics to facilitate ESG ratings by EcoVadis, CDP, and other such organizations.
- Encourage company-wide, cross-functional collaboration to address ESG material topics, risks, and opportunities.
- Evaluate sustainability/ESG performance and recommend corrective actions as needed.

The committee meets quarterly to review progress and ensure alignment with EPL's sustainability objectives.

SSC Organogram (as on 31 March 2023) is shown below:



We believe that a strong governance framework is built on trust and enforced through robust structures, responsible leadership, and responsive employees.

We are committed to promoting a culture of integrity, accountability, and transparency throughout the organization. Our governance practices are regularly reviewed and enhanced to ensure they remain effective in achieving our objectives and meeting the expectations of our stakeholders.

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.**

Yes

At EPL, we recognize that collaboration is essential, to the success of managing material topics & we have the support and active participation of all our stakeholders, which has been instrumental in helping us achieve and exceed our sustainability goals. We involve our stakeholders in the entire cycle of activities, starting with planning, followed by execution and feedback for further improvement. We utilize various engagement modes to interact with diverse stakeholder groups, including our investors, employees, customers, vendors and the community.

EPL leads or participates in industry bodies that drive change towards more sustainable business practices. We diligently engage with each of our stakeholder groups at regular frequencies based on their requirements.

Some examples of actions taken based on stakeholder input:

- a) we became signatories to the United Nations Global Compact's ten principles.
- b) We have committed to the Ellen MacArthur Foundation's principles, including global tangible targets on the plastic circular economy.
- c) We have also obtained certification on 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.

Our organization has engaged with vulnerable/marginalized stakeholder groups in various ways. We provide easy access to clean water through our water access program in remote areas. We have conducted medical health camps for villagers and improve educational infrastructure in schools located in rural and remote areas. We have constructed additional classrooms, equipped schools with math and science labs, and provided educational resources. We also worked with a village to provide street lights.

### 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 22-23			FY 21-22		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
<b>Employees</b>						
Permanent	447	447	100	422	422	100
Other than permanent	42	42	100	38	38	100
Total Employees	489	489	100	460	460	100
<b>Workers</b>						
Permanent	911	911	100	759	759	100
Other than permanent	1499	1499	100	1103	1103	100
Total Workers	2410	2410	100	1862	1862	100

#### 2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 22-23					FY 21-22				
	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)
<b>Employees</b>										
Permanent	447	-	-	447	100	422	-	-	422	100
Male	417	-	-	417	100	396	-	-	396	100
Female	30	-	-	30	100	26	-	-	26	100
Other than Permanent	42	-	-	42	100	38	-	-	38	100
Male	34	-	-	34	100	31	-	-	31	100
Female	8	-	-	8	100	7	-	-	7	100
<b>Workers</b>										
Permanent	911	-	-	911	100	759	-	-	759	100
Male	871	-	-	871	100	748	-	-	748	100
Female	40	-	-	40	100	11	-	-	11	100
Other than Permanent	1499	1499	100	-	-	1103	1103	100	-	-
Male	1043	1043	100	-	-	805	805	100	-	-
Female	456	456	100	-	-	298	298	100	-	0

**3. Details of remuneration/salary/wages, in the following format:**

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	1	₹ 7,50,00,000	-	-
Key Managerial Personnel	2	₹ 1,15,00,000	-	-
Employees other than BoD and KMP	1278	₹ 3,51,600	77	₹ 4,43,500
Workers*				

\* Employee count also covers workers.

# Excludes commission and sitting fees paid to Independent Directors, further count does not includes Non-Executive Directors

**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**

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

EPL has a Human Rights policy which gives the mechanism for redressal of any grievance related to Human Rights issues.

EPL Ltd has a clear, transparent, quick, robust and confidential grievance redressal system which effectively helps to manage workplace conflicts and potentially go a long way in bringing harmony at all EPL Ltd locations.

Agenda and discussion during Works Committee Meetings and Focused Group Discussion (FGD) which are conducted monthly and/or quarterly

A formal report should be forwarded to the Human Rights Committee on a six monthly basis

All employees, supervisors and staff are extended adequate information and training on the subject. Anyone who has doubt about a potential likelihood of human rights violation incidence in spite of all precautions is expected and should report the same immediately through the Speak Up Portal

Communication about the policy is covered through different channels of internal communication such as – induction, awareness sessions, emailers, internal magazine etc. to ensure 100% employee awareness

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

	FY 2022-23			FY 2021-22		
	Current Financial Year			Previous Financial Year		
	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	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

EPL is committed to being a workplace which is free of harassment and discrimination, including sexual harassment at the workplace, and has zero tolerance for such unacceptable conduct.

Through our trainings on Code of Conduct and Whistle-blower Policy, we encourage and educate our employees to report any harassment concerns and is responsive to complaints about harassment or other unwelcome or offensive conduct. We also stress on importance of No Retaliation principle in case of any complaints relating to human rights raised by our employees or any other stakeholders.

**8 Do human rights requirements form part of your business agreements and contracts? (Yes/No): Yes**

### 9 Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% of our plants and offices are assessed by third party.
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	NA

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.  
Not applicable

### Leadership Indicators

- Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.**  
Not Applicable, as there were no Human Rights grievances and Complaints during the financial year.
- Details of the scope and coverage of any Human rights due-diligence conducted.**  
Majority of factory locations are covered under SEDEX audits. These audits cover human rights elements.
- 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?**  
We are continuously working towards improving infrastructure for eliminating barriers to accessibility.
- Details on assessment of value chain partners:**  
In alignment with EPL's Sustainability approach and journey, we have developed 'Supplier Sustainability Code of Conduct' to ensure that all our suppliers meet basic expectations of doing business while complying with legal requirements, ethical practices, human rights and environmental management. It is based on globally recognized and accepted international standards, including International Labour Organisation, UN Global Compact principles, United Nation's Business and Human Rights principles and industry best practices.

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	EPL has completed 100% of EPL's strategic suppliers training on sustainable procurement practices.
Discrimination at workplace	100% of EPL Buyers covered through training on social & environmental issues.
Child Labour	100% of EPL's strategic suppliers have signed sustainability code of conduct.
Forced Labour/Involuntary Labour	100% of suppliers' contracts have Integration of social, environmental, responsible procurement clauses.
Wages	
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: Not Applicable

### PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

#### Essential Indicators

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

Parameter	FY 22-23	FY 21-22
Total electricity consumption (A) (in GJ)	184698	172487
Total fuel consumption (B) (in GJ)	15016	13226
Energy consumption through other sources (C) (in GJ)	-	-
Total energy consumption (A+B+C) (in GJ)	199714	185713
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	16.50	18.92
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

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. Not applicable

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

Parameter	FY 22-23	FY 21-22
Water withdrawal by source (in kilolitres)		
(i) Surface water	100,842.66	107,439.19
(ii) Groundwater	-	
(iii) Third party water	-	
(iv) Seawater / desalinated water	-	
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	100,842.66	107,439.19
Total volume of water consumption (in kilolitres)	100,842.66	107,439.19
Water intensity per rupee of turnover (Water consumed / turnover)	8.34	10.95
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

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

No

In our operations the only liquid discharge is process water, which is primarily used in our operations for machine and mould cooling purposes. We value this key resource, hence we have initiatives in place to reduce our water consumption & have implemented a closed-loop system that recirculates water for cooling through our chillers and reuse the water. This has minimized our water usage and ensures efficient management of this key resource

Further in adherence to our Good Manufacturing Practices (GMP), we have installed Sewage Treatment Plants (STPs) in our manufacturing plants to recycle wastewater. This enables us to treat wastewater and is then recycled back into our operations, thereby minimising discharge of water as well as enabling less fresh water draw, thereby reducing the impact on the environment.

Our commitment to sustainable water management is an ongoing effort, and we continually assess our operations to identify areas where we can improve our water efficiency and reduce our water footprint, across all our plants.

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

Parameter	Please specify unit	FY 22-23	FY 21-22
NOx	µg/m <sup>3</sup>	67.7	70.27
SOx	µg/m <sup>3</sup>	37.54	41.04
Particulate matter (PM)	µg/m <sup>3</sup>	198.25	203.57
Persistent organic pollutants (POP)	µg/m <sup>3</sup>	Not Measured	Not Measured
Volatile organic compounds (VOC)	-	Not Measured	Not Measured
Hazardous air pollutants (HAP)	-	Not Measured	Not Measured
Others – please specify	-	NA	NA

**Note:** Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

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

Sustainability is a core value of our organization, and we are committed to driving our business in a sustainable manner. We have set clear and well-defined goals to reduce our carbon emissions and become a leading sustainable packaging company worldwide.

Our goals are based on the Science-Based Targets initiative (SBTi), which guides us in reducing our greenhouse gas (GHG) emissions.



As part of our efforts, we have successfully reduced our scope 1 emissions by 12% and scope 2 emissions by 22% in FY 2023 through various energy reduction initiatives at our plants and upgrading to energy-efficient equipment in our operations.

Parameter	Unit	FY 22-22	FY 21-22
Total Scope 1 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	Metric tonnes of CO <sub>2</sub> equivalent Total 761 CO <sub>2</sub> : 751 CH <sub>4</sub> : 0.12 N <sub>2</sub> O : 10	Total 861 CO <sub>2</sub> : 850 CH <sub>4</sub> : 0.11 N <sub>2</sub> O : 11
Total Scope 2 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	Metric tonnes of CO <sub>2</sub> equivalent 21869 CO <sub>2</sub> : 21742 CH <sub>4</sub> : 13 N <sub>2</sub> O : 114	34399 CO <sub>2</sub> : 34239 CH <sub>4</sub> : 16 N <sub>2</sub> O : 144
Total Scope 1 and Scope 2 emissions per rupee of turnover	(TCO <sub>2e</sub> per million INR turnover)	1.87	3.59
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity.	-	-	-

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.** Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

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

At EPL, sustainability is a core value that guides our operations. We are committed to minimizing our environmental impact and reducing our carbon footprint through various initiatives. Our focus is not only on reducing our own emissions but also on helping our customers reduce their carbon footprint by implementing sustainable practices throughout the supply chain, including optimizing transport and using sustainable products. We are committed to complying with all regulatory emission standards and continuously improving our eco-friendliness. For more information on our overall sustainability plan please refer to our sustainability report (page number 30 to 48) of FY22 at <https://www.eplglobal.com/wp-content/uploads/2023/03/EPL-Global-Sustainability-report-2021-22.pdf>)

**8 Provide details related to waste management by the entity, in the following format:**

Parameter	FY 22-23	FY 21-22
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	132	289
E-waste (B)	0.29	0.24
Bio-medical waste (C)	0.17	0.24
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	93.29	169.44
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	0.29	0.32
<b>Total (A+B + C + D + E + F + G + H)</b>	<b>226</b>	<b>459.39</b>
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
Category of waste		
(i) Recycled	132	289
(ii) Re-used	0.58	0.71
(iii) Other recovery operations	93.46	169.44
<b>Total</b>	<b>226</b>	<b>459.39</b>
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N)** Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

**9 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.**

Regarding waste management, we strictly adhere to the guidelines and regulations set forth by the respective pollution control boards. This ensures that our waste disposal practices are in compliance with the necessary licenses and permits. We maintain a systematic approach to handle waste, taking into account its type, quantity, and potential environmental impact.

**10 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.	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.
1	EPL - Goa	Manufacturing	Yes
2	EPL - Nalagarh	Manufacturing	Yes
3	EPL - Vapi	Manufacturing	Yes
4	EPL - Wada	Manufacturing	Yes
5	EPL - Vasind	Manufacturing	No ( NOC Applied and Awaited)
6	EPL - Assam	Manufacturing	Yes
7	EPL - Manpura	Manufacturing	Yes
8	EPL - HO	Head Office	Yes

**11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year: NIL**

**12. 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, and Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

Yes, EPL plants and office comply with applicable environmental regulations of the Country, and operate as per CTO conditions from the Central and State Pollution Control Boards.

**Leadership Indicators**

**1 Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:**

Parameter	FY 22-23	FY 21-22
<b>From renewable sources</b>		
Total electricity consumption (A) (in GJ)	36245	27013
Total fuel consumption (B) (in GJ)	-	-
Energy consumption through other sources (C) (in GJ)	-	-
Total energy consumed from renewable sources (A+B+C)	36245	27013
<b>From non-renewable sources</b>		
Total electricity consumption (D) (in GJ)	148453	145473
Total fuel consumption (E) (in GJ)	15016	13226
Energy consumption through other sources (F) (in GJ)	-	-
Total energy consumed from non-renewable sources (D+E+F) (in GJ)	163469	158699

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.** Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

2. Provide the following details related to water discharged:

Parameter	FY 22-23	FY 21-22
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
• No treatment	-	-
• With treatment – please specify level of treatment (As part of our Good Manufacturing Practices (GMP), most of our manufacturing plants have installed Sewage Treatment Plants (STPs) to recycle water. The recycled water is used in washrooms and gardening inside the plant)	32672	9863
(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)	32672	9863

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

3. 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\*

(ii) Nature of operations: NA\*

\*EPL does not have any operations in the area of water stress.

(iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY 22-23	FY 21-22
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)		

Parameter	FY 22-23	FY 21-22
(i) Into Surface water	-	-
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
• No treatment	-	-
• With treatment – please specify level of treatment	-	-
(iii) Into 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) If yes, name of the external agency.** For FY 2021-22, the Sustainability data reported has been externally verified and assured by reputable third party (Ernst & Young). The assurance report with assured GRI indicators can be viewed on report page number 113. The report with assurance statement is available on EPL's website <https://www.eplglobal.com/wp-content/uploads/2023/03/EPL-Global-Sustainability-report-2021-22.pdf> and FY23 is expected to be completed by Q4 of FY24

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

Parameter	Unit	FY 22-23	FY 21-22
Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)	Metric tonnes of CO <sub>2</sub> equivalent	Purchased goods and Services: 117706 Capital Goods: 14056 Upstream Transportation & Distribution: 7903 Employee commute: 2768 Downstream transport and Distribution: 4734 Upstream leased assets: 133 Waste generated in Operations: 1245 Total: 148546	Purchased goods and Services: 93497 Capital Goods: 15602 Upstream Transportation & Distribution: 7726 Employee commute: 2260 Downstream transport and Distribution: 4467 Upstream leased assets: 103 Waste generated in Operations: 1189 Total: 124844
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO <sub>2</sub> equivalent per million ₹ turnover	12.3	12.72
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity		-	-

**Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.** Yes EPL has obtained independent 3rd party assurance from Ernst & Young Associate LLP (for FY 22) & FY 23 is expected to be completed by Q4 of FY24.

**5. With respect to the ecologically sensitive areas reported at Question 10 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.**

Vasind factory falls under the forest area. There is no direct or indirect impact of the entity on biodiversity in this area as the factory falls under 'green' category as per pollution control board license.

6. 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:

Sr. No.	Initiative undertaken	Details of the initiative <i>(Web-link, if any, may be provided along-with summary)</i>	Outcome of the initiative
1	Energy reduction initiatives	Page 84 & 85 : <a href="https://www.eplglobal.com/wp-content/uploads/2023/03/EPL-Global-Sustainability-report-2021-22.pdf">https://www.eplglobal.com/wp-content/uploads/2023/03/EPL-Global-Sustainability-report-2021-22.pdf</a>	3317 TCOe2 saved through this energy reduction initiatives
2	Technology Upgradation - Goa Unit	Replaced old low speed tubing machines with new energy-efficient high-speed tubing machines	Achieved reduction in energy consumption by an average of 19% (equivalent to almost 90000 KWH per month)
3	HVAC Upgradation - Goa Unit	Upgraded the old HVAC system with an environment-friendly one	Ensured environmental sustainability
4	RO system water pressure increase from 6 BAR to 10 BAR - Assam Unit	Increased water pressure in the RO system to reduce KWH consumption	Power cost saving of 50 KWH/day
5	Alarm System Implemented in all machine Auto packer - Assam Unit	Installed auto packer tube jam alarm system on all tubing machines	Reduced scrap
6	Transformer OLTC Area - Assam Unit	Installed phase failure alarm on transformer OLTC for improved equipment safety	Improved equipment safety
7	Power cost reduction on Printing AHU - Assam Unit	Modified printing shop floor AHU ducting and run time monitoring	Reduced energy consumption by 350 KWH/day
8	Printing Shop floor Lightening system - Assam Unit	Modified light connection and wiring for reduced energy consumption	Reduced energy consumption by approximately 30 KWH/day
9	Dock-shelter control card Repairing - Assam Unit	Repaired dock-shelter control card and modified wiring for cost-saving	Saved ₹ 80000/- by changing with ₹ 3000/-
10	Technology Upgradation - Goa Unit	Replaced old low speed tubing machines with new energy-efficient high-speed tubing machines	Achieved reduction in energy consumption by an average of 19% (equivalent to almost 90000 KWH per month)

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Each unit has a Disaster Management Plan and mock drills are conducted on a periodic basis. We have also empowered our leadership teams, at the Corporate office as well as the Regional offices, to take necessary steps as they deem fit in such an event.

For all the critical Business Applications, we have a Disaster Recovery System in place which takes between 1 and 6 hours to go live in case of a system break-down. Further, our servers are kept in two different locations so that issue at a particular location does not impact the entire company.

8. 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 the risks in lines of the ESG compliance which covers the environment factor as a part of the ISO 20400 (Sustainable Procurement) accreditation & has provided the parallel control measures to mitigate the risks. This is applicable to entire Value chain in the EPL Supply chain.

EPL plants globally achieved ISO 14001:2015 (Environment Management system certification). For this EPL globally carry out Environment aspect Impact study. This aspect impact study shows environment related aspect in each stage of EPL operation, its impact on environment & control measures that EPL adopted.

Our Sustainable Procurement policy is developed by EPL to ensure sustainable practices are adhered to by the Supply Chain team. The policy incorporates the responsibility of the supply chain team to minimize negative environmental and social effects associated with the products and services they provide covering all the environmental issues in our supply chain

This policy is also available on EPL website at [https://www.eplglobal.com/wp-content/themes/epl-website/pdf/csr-report/Sustainable-Procurement-Policy\\_v1.pdf](https://www.eplglobal.com/wp-content/themes/epl-website/pdf/csr-report/Sustainable-Procurement-Policy_v1.pdf)

We have developed 'Supplier Sustainability Code of Conduct' to ensure that all our suppliers meet basic expectations of doing business while complying with legal requirements, ethical practices, human rights and environmental management. The Code of Conduct is based on globally recognized and accepted international standards, including International Labour Organisation, UN Global Compact principles, United Nation's Business and Human Rights principles and industry best practices. Compliance with the code of conduct is an expectation of doing business with EPL; it defines minimum standards that EPL expects the suppliers and their sub tier suppliers or sub-contractors to respect and adhere to.

Our supplier code of conduct is also available at our website <https://www.eplglobal.com/wp-content/themes/epl-website/pdf/EPL-Supplier-Sustainability-Code-of-Conduct.pdf>

**9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.**

Strategic suppliers constitutes 77% of EPL's global procurement spends. In reporting year 100 % of our strategic suppliers have signed sustainable procurement code of conduct & assessed for environmental impacts

We select vendors who will be capable of providing high value products and services as well as help us in our constant search for excellence. We have a dedicated Vendor selection, rating & certification process.

This start with a self-assessment based on 15 different elements, including section on environmental, Health & Safety and Responsible business practices and also covers waste management, energy, water accounting, Business ethics, labor practices etc

EPL achieved ISO 20400:2017 certification on sustainable Procurement globally. By implementing ISO 20400, EPL will contribute positively to society and the economy through making sustainable purchasing decisions and encouraging suppliers and other stakeholders to do the same. Further it will help reduce impact on the environment, tackle human rights issues and manage supplier relations, while harmonizing long-term global costs and improving your purchasing performance, hence giving EPL a competitive edge

**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. : 4**
- 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.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Sustainable Packaging Coalition (SPC)	National
2	Bureau of Indian Standard- BIS	National
3	India Plastic Pact - CII	National
4	Organization of Plastic processors of India	National

- 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: N.A.**

**Leadership Indicators**

1. **Details of public policy positions advocated by the entity:**  
The Board of Company comprises of Industry/Domain expertise in their respective fields. Some of the Members of Board and senior officials of the Company are associated with government, industrial bodies, association from time to time.

As and where required Company makes various recommendations/representations before regulators and associations regarding the company products and other related areas.

**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 financial year.**  
As per provisions governing CSR activities, none of our projects were SIA candidates in financial year 2022-23.
2. **Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format: Not Applicable**
3. **Describe the mechanisms to receive and redress grievances of the community.**  
Our Sustainability champions in our organisation at plants review and discuss any such issue. Till date we have had no incidents.

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

	2022-23 Current FY	2021-22 Previous FY
Directly sourced from MSMEs/ small producers	3	0.06
Sourced directly from within the district and neighbouring districts	22	29

## 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): Not Applicable

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

CSR Projects undertaken by the Company during the Financial year are reported under Corporate Social Responsibility (CSR) report forming part of this Annual report. For details refer to the CSR report

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

(b) From which marginalized /vulnerable groups do you procure?

As a part of Sustainable practices in the EPL Supply Chain, EPL has introduced Supplier diversity program for minority & vulnerable group. It encourages team to work with businesses owned by minorities or vulnerable groups in the supply chain which is important step towards promoting diversity, equity, and inclusion. As this is a new initiative, EPL will be tracking the suppliers included in the value chain & will be presenting the data in next financial year

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

As this is a new initiative, EPL will be tracking the suppliers, from marginalized/vulnerable group included in the value chain & will be presenting the data in next financial year.

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:.

Not Applicable, as EPL do not have any intellectual Property rights owned or acquired by us based on Traditional knowledge.

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. Not applicable

## 6 Details of beneficiaries of CSR Projects

Sr.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	Skill Development Project	242	20
2.	Community Welfare – Water project at Amabarje and Shere	1200	100
3.	Community Welfare - Science laboratory at Shiksha Sadan School, Goa	225	80
4.	Community Welfare – Maths Labs at KEM School	250	100
5.	Community Welfare – Construction of class room at ZP School, Bhatsai. Vasind	118	100
6.	Community Welfare – Street Lights, Vasind	3500	80
7.	Community Welfare – Construction of Common hall at Shree Gadje Maharaj	200	90

**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 Complaints are received from customer through different means such as, in-person meetings, phone, email, etc, which are then formally lodged in our SAP system.

- a. As a part of investigation, retained samples are checked, production records gets analysed, cross functional team finds the root cause and likewise corrective and preventive action prepared for further improvement to avoid re occurrence of complaint.
- b. Then, formal Investigation report (in the form of 8D) submitted to customer towards technical resolution.
- c. Respective quality / sales team takes feedback from customer about closure.

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

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

\*We are a B2B company supplying products to brand owners. Our products do not carry any of the above information.

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

	FY 22-23 (Current Financial Year)		Remarks	FY 21-22_ (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	NIL		-	NIL	-	
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

**4. Details of instances of product recalls on account of safety issues: Not Applicable**

	Number	Reasons for recall
Voluntary recalls	NIL	
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.**

Yes. The Company has the following policies already 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 the policy has been updated in the Document Management System so that all our employees can access the same easily.

Further, Risk Management Committee reviews the various information security risks on regular basis.

This policy is available to internal stakeholders and is placed on the intranet of the Company.

All EPL Plants are certified with ISO 27001:2013 (Information Security management System) which demonstrates EPL's compliance with global best practices regarding information security and evinces trust in its customers' ecosystem regarding your data security practices.



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.

#### Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).  
Information relating to the Company products are available to the website of Company i.e. [www.eplglobal.com](http://www.eplglobal.com). In addition, Company also publish news products on social media website such LinkedIn, twitter, etc.
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. Not Applicable
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. Not Applicable
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) Not Applicable
5. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches along-with impact : Nil
  - b. Percentage of data breaches involving personally identifiable information of customers; Nil