

## Annexure - F to the Board's Report

## Business Responsibility &amp; Sustainability Report (BRSR)

## SECTION A: GENERAL DISCLOSURES

## I. Details of the listed entity

|     |                                                                                                                                  |                                                                                                                                                                                     |
|-----|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.  | Corporate Identity Number (CIN) of the Listed Entity                                                                             | L21019WB1981PLC034161                                                                                                                                                               |
| 2.  | Name of the Listed Entity                                                                                                        | Emami Paper Mills Limited                                                                                                                                                           |
| 3.  | Year of incorporation                                                                                                            | 1981                                                                                                                                                                                |
| 4.  | Registered office address                                                                                                        | 687, Anandapur, 1 <sup>st</sup> Floor, E. M. Bypass, Kolkata - 700107                                                                                                               |
| 5.  | Corporate address                                                                                                                | 687, Anandapur, 1 <sup>st</sup> Floor, E. M. Bypass, Kolkata - 700107                                                                                                               |
| 6.  | E-mail                                                                                                                           | investor.relations@emamipaper.com                                                                                                                                                   |
| 7.  | Telephone                                                                                                                        | 033-6613-6264                                                                                                                                                                       |
| 8.  | Website                                                                                                                          | www.emamipaper.com                                                                                                                                                                  |
| 9.  | Financial year for which reporting is being done                                                                                 | 2024-25                                                                                                                                                                             |
| 10. | Name of the Stock Exchange(s) where shares are listed                                                                            | <ul style="list-style-type: none"> <li>The National Stock Exchange of India Limited (NSE)</li> <li>BSE Limited (BSE)</li> </ul>                                                     |
| 11. | Paid-up Capital                                                                                                                  | <ul style="list-style-type: none"> <li>Equity Share Capital - ₹12.10 crores</li> <li>Optionally Convertible Non-Cumulative Redeemable Preference Shares - ₹166.37 crores</li> </ul> |
| 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. Vivek Chawla, Whole-time Director & CEO<br>Contact No. 033-6613-6264<br>Email: investor.relations@emamipaper.com                                                                |
| 13. | Reporting boundary                                                                                                               | Standalone Basis                                                                                                                                                                    |
| 14. | Name of assurance provider                                                                                                       | Not Applicable                                                                                                                                                                      |
| 15. | Type of assurance obtained                                                                                                       | Not Applicable                                                                                                                                                                      |

## II. Products/services

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

| S. No. | Description of Main Activity                              | Description of Business Activity | % of Turnover of the entity |
|--------|-----------------------------------------------------------|----------------------------------|-----------------------------|
| 1.     | Manufacturing of paper and paperboard including newsprint | Paper and Paper Products         | 100%                        |

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

| S. No. | Product/Service                          | NIC Code | % of total Turnover contributed |
|--------|------------------------------------------|----------|---------------------------------|
| 1.     | Paper and paperboard including newsprint | 1701     | 100%                            |

### III. Operations

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

| Location      | Number of plants | Number of offices | Total |
|---------------|------------------|-------------------|-------|
| National      | 1                | 4                 | 5     |
| International | -                | -                 | -     |

#### 19. Markets served by the entity:

##### a. Number of locations

| Locations                        | Number |
|----------------------------------|--------|
| National (No. of States)         | 26     |
| International (No. of Countries) | 12     |

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

8%

##### c. A brief on types of customers

The company specializes in the production of newsprint, writing and printing paper, as well as Multilayer Coated Packaging Board. We serve Business-to-Business (B2B) customers. Our customer base consists of front-line printers/converters, renowned brands, end-use customers, Indian Media houses, as well as retail and institutional customers.

### IV. Employees

#### 20. 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) |

##### EMPLOYEES

|    |                                |            |            |               |           |              |
|----|--------------------------------|------------|------------|---------------|-----------|--------------|
| 1. | Permanent (D)                  | 694        | 677        | 97.55%        | 17        | 2.45%        |
| 2. | Other than Permanent (E)       | -          | -          | -             | -         | -            |
| 3. | <b>Total employees (D + E)</b> | <b>694</b> | <b>677</b> | <b>97.55%</b> | <b>17</b> | <b>2.45%</b> |

##### WORKERS

|    |                              |              |              |                |          |          |
|----|------------------------------|--------------|--------------|----------------|----------|----------|
| 4. | Permanent (F)                | 381          | 381          | 100%           | -        | -        |
| 5. | Other than Permanent (G)     | 1,819        | 1,819        | 100%           | -        | -        |
| 6. | <b>Total workers (F + G)</b> | <b>2,200</b> | <b>2,200</b> | <b>100.00%</b> | <b>-</b> | <b>-</b> |

##### b. Differently abled Employees and workers:

| S. No. | Particulars | Total (A) | Male    |           | Female  |           |
|--------|-------------|-----------|---------|-----------|---------|-----------|
|        |             |           | No. (B) | % (B / A) | No. (C) | % (C / A) |

##### DIFFERENTLY ABLED EMPLOYEES

|    |                                                  |          |          |          |          |          |
|----|--------------------------------------------------|----------|----------|----------|----------|----------|
| 1. | Permanent (D)                                    | -        | -        | -        | -        | -        |
| 2. | Other than Permanent (E)                         | -        | -        | -        | -        | -        |
| 3. | <b>Total differently abled employees (D + E)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

##### DIFFERENTLY ABLED WORKERS

|    |                                                |          |          |          |          |          |
|----|------------------------------------------------|----------|----------|----------|----------|----------|
| 4. | Permanent (F)                                  | -        | -        | -        | -        | -        |
| 5. | Other than permanent (G)                       | -        | -        | -        | -        | -        |
| 6. | <b>Total differently abled workers (F + G)</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

**21. Participation/Inclusion/Representation of women**

|                                                           | Total (A) | No. and percentage of Females |           |
|-----------------------------------------------------------|-----------|-------------------------------|-----------|
|                                                           |           | No. (B)                       | % (B / A) |
| Board of Directors                                        | 10        | 2                             | 20%       |
| Key Management Personnel (including Whole-time Directors) | 5         | -                             | -         |

**22. Turnover rate for permanent employees and workers**

|                     | FY 2024-25 |        |       | FY 2023-24 |        |       | FY 2022-23 |        |       |
|---------------------|------------|--------|-------|------------|--------|-------|------------|--------|-------|
|                     | Male       | Female | Total | Male       | Female | Total | Male       | Female | Total |
| Permanent Employees | 5.75%      | 0.05%  | 5.80% | 10%        | -      | 10%   | 14%        | -      | 14%   |
| Permanent Workers   | -          | -      | -     | 1%         | -      | 1%    | -          | -      | -     |

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

| 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) |
|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| The Company does not have any Subsidiary or Joint Venture or Associate Company |                                                                             |                                                                |                                   |                                                                                                                              |

**VI. CSR Details****24. (i) Whether CSR is applicable as per Section 135 of Companies Act, 2013: (Yes/No) - Yes**

(ii) Turnover (in ₹) ₹19,28,03,84,704/-

(iii) Net worth (in ₹) ₹677,72,37,913/-

**VII. Transparency and Disclosures Compliances****25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:**

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)                                                                         | FY - 2024-25                               |                                                              |         | FY - 2023 -24                              |                                                              |         |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|---------|--------------------------------------------|--------------------------------------------------------------|---------|
|                                                   |                                                                                                                                                                                      | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks |
| Communities                                       | Yes, the Company has a structured process to understand and address the concerns of the communities. The CSR team interacts with the Community Leaders to understand their concerns. | NIL                                        | NIL                                                          | NA      | NIL                                        | NIL                                                          | NA      |

| Stakeholder group from whom complaint is received | Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)                                                                                                                                                                                                                                                                                                                                                                                           | FY - 2024-25                               |                                                              |                                                                 | FY - 2023 -24                              |                                                              |                                                  |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------|--------------------------------------------------------------|--------------------------------------------------|
|                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks                                                         | Number of complaints filed during the year | Number of complaints pending resolution at close of the year | Remarks                                          |
| Investors (other than shareholders)               | Yes, the Company has engaged the services of a Registrar & Share Transfer Agent (RTA), who is registered with the SEBI as a Share Transfer Agent. The RTA has effective systems and processes in place to guarantee timely resolution of any investor grievances. Link <a href="https://www.emamipaper.com/downloads/rta_website.pdf">https://www.emamipaper.com/downloads/rta_website.pdf</a> . As per SEBI Listing Regulations, we have a designated email id i.e. investor.relations@emamipaper.com | NIL                                        | NIL                                                          | NA                                                              | NIL                                        | NIL                                                          | NA                                               |
| Shareholders                                      | Agent. The RTA has effective systems and processes in place to guarantee timely resolution of any investor grievances. Link <a href="https://www.emamipaper.com/downloads/rta_website.pdf">https://www.emamipaper.com/downloads/rta_website.pdf</a> . As per SEBI Listing Regulations, we have a designated email id i.e. investor.relations@emamipaper.com                                                                                                                                            | 1                                          | NIL                                                          | The complain received during the year was resolved and closed.  | NIL                                        | NIL                                                          | NA                                               |
| Employees and workers                             | Yes, the Company has a Vigil Mechanism and Whistle Blower Policy. Link: <a href="https://www.emamipaper.com/downloads/epml_vigil_mechanism_policy_13022025.pdf">https://www.emamipaper.com/downloads/epml_vigil_mechanism_policy_13022025.pdf</a>                                                                                                                                                                                                                                                      | 49                                         | NIL                                                          | The complains received during the year was resolved and closed. | NIL                                        | NIL                                                          | NA                                               |
| Customers/ Value Chain Partners                   | Yes, there is a structured process to continously gather feedback and address the customers' concerns. The same is covered in contracts/ arrangements entered with dealers/Agents of the Company. A dedicated team is in place to understand and resolve any product related query/grivance. Link : <a href="http://www.emamipaper.com">www.emamipaper.com</a>                                                                                                                                         | 332                                        | NIL                                                          | All complaints have been resolved for FY 2024-25                | 227                                        | NIL                                                          | All complaints have been resolved for FY 2023-24 |

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

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

| S. 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) |
|--------|---------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|
|--------|---------------------------|--------------------------------------------|--------------------------------------------------|------------------------------------------------|------------------------------------------------------------------------------------------------|

Please refer to, the " Management Discussion and Analysis" section and "Environment Management" section of the Board's Report for the Financial Year ended 31<sup>st</sup> March,2025, which forms part of the Company's Annual Report.

## SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section describes the structures, policies and processes aligned to nine principles of business responsibility. These briefly are as follows:

|             |                                                                                                                                                             |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Principle 1 | Business should conduct and govern themselves with Ethics, Transparency and Accountability                                                                  |
| Principle 2 | Businesses should provide goods and services that are safe and contribute to sustainability throughout their life cycle                                     |
| Principle 3 | Businesses should promote the wellbeing of all employees                                                                                                    |
| Principle 4 | Businesses should respect the interests of, and be responsive towards all stakeholders, especially those who are disadvantaged, vulnerable and marginalized |
| Principle 5 | Businesses should respect and promote human rights                                                                                                          |
| Principle 6 | Business should respect, protect, and make efforts to restore the environment                                                                               |
| Principle 7 | Businesses, when engaged in influencing public and regulatory policy, should do so in a responsible manner                                                  |
| Principle 8 | Businesses should support inclusive growth and equitable development                                                                                        |
| Principle 9 | Businesses should engage with and provide value to their customers and consumers in a responsible manner                                                    |

### Policy and management processes

| Disclosure                                                                                                                                                                                                                                                        | P 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Questions</b>                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |
| <b>Policy and management processes</b>                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |
| <b>1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>                                                                                                                                             | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>b. Has the policy been approved by the Board? (Yes/No)</b>                                                                                                                                                                                                     | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
|                                                                                                                                                                                                                                                                   | All the statutory policies are approved by the Board of Directors upon recommendation of the Board Committees (as applicable). All other policies are approved by the Whole-time Director & CEO.                                                                                                                                                                                                                                                                                                                                                                                                   |     |     |     |     |     |     |     |     |
| <b>c. Web Link of the Policies, if available</b>                                                                                                                                                                                                                  | www.emamipaper.com                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |     |     |     |     |     |     |     |     |
| <b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>                                                                                                                                                                                | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>                                                                                                                                                                                  | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>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.</b> | 1. ISO 45001:2018 - Occupational Health & Safety Management System<br>2. ISO 14001:2015 - Environment Management System<br>3. ISO 9001:2015 - Quality Management System<br>4. Great Place to Work Certified<br>5. Book Chain Project Certification<br>6. Forest Stewardship Council COC Certification<br>7. USFDA Certificate of Conformity<br>8. BIS Certification<br>9. 5 Star Rating on PREPS Data Base. (PREPS : Publishers Data Base for Responsible Environmental Paper Sourcing)<br>10. PEFC: Program for Endorsement of Forest Certification<br>11. ECF: Elemental Chlorine Free Pulp      |     |     |     |     |     |     |     |     |
| <b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b>                                                                                                                                                               | At Emami Paper Mills Limited, we prioritises investments in Environment, Social and Governance (ESG) strengthening holistic business growth, quality, sustainability and respect. The details are given under each of the principles. The long term sustainability goals and targets have been identified and the action plan for achieving the same is reviewed periodically by the Senior Management Team. Please also refer, "Environment Management" Section of the Board's Report for the Financial year ended 31 <sup>st</sup> March, 2025, which forms part of the Company's Annual Report. |     |     |     |     |     |     |     |     |
| <b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |     |     |     |     |     |     |     |     |

| Disclosure | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|

**Governance, leadership and oversight**
**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the**

At Emami Paper Mills Ltd., we progressively manufactures paper and paperboard using responsible alternatives, having made significant investments in low-carbon technologies. These investments have resulted in improved resource and energy efficiency. The Company has outlined risk mitigation policies that align with its long-term vision while promoting enhanced sustainability driven prosperity. Moreover, the Company prioritizes reducing its environmental footprint, preserving the planet, and practicing moderated resource consumption. This commitment is demonstrated through proactive investments in modern technologies, practices, methodologies, and standards .

|                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).</b>                                                | Mr. Vivek Chawla, Whole-time Director & CEO (DIN-02696336), under the guidance of the Board of Directors and various Committees, is responsible for implementation and oversight of the Business Responsibility Policies. He reports to the Board and updates them on the business performance review and ESG updates. |
| <b>9. Does the entity have a specified Committee of the Board / Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.</b> |                                                                                                                                                                                                                                                                                                                        |

**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) |     |     |     |     |     |     |     |     |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|--------------------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|
|                                                                                                                  | P 1                                                                                                                                                                                                                                                                                                                                  | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 | P 1                                                                      | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
| Performance against above policies and follow up action                                                          | All the statutory policies are reviewed periodically or a need basis by the concern Committees of the Board of Directors and recommended to the Board for its approval. All other policies are reviewed periodically or on a need basis by the senior management team and recommended to the Whole-time Director & CEO for approval. |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
| Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances |                                                                                                                                                                                                                                                                                                                                      |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |
|                                                                                                                  | The Company complies with the regulations and principles as are applicable.                                                                                                                                                                                                                                                          |     |     |     |     |     |     |     |     |                                                                          |     |     |     |     |     |     |     |     |

|                                                                                                                                                                              |                                                                                                                                               |            |            |            |            |            |            |            |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.</b> | <b>P 1</b>                                                                                                                                    | <b>P 2</b> | <b>P 3</b> | <b>P 4</b> | <b>P 5</b> | <b>P 6</b> | <b>P 7</b> | <b>P 8</b> | <b>P 9</b> |
|                                                                                                                                                                              | The Policies/Codes and its implementation are regularly evaluated/assessed by the Independent Internal and Statutory Auditors of the Company. |            |            |            |            |            |            |            |            |

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

| Questions                                                                                                                       | P 1            | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8 | P 9 |
|---------------------------------------------------------------------------------------------------------------------------------|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| The entity does not consider the Principles material to its business (Yes/No)                                                   | Not Applicable |     |     |     |     |     |     |     |     |
| The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No) |                |     |     |     |     |     |     |     |     |
| The entity does not have the financial or/human and technical resources available for the task (Yes/No)                         |                |     |     |     |     |     |     |     |     |
| It is planned to be done in the next financial year (Yes/No)                                                                    |                |     |     |     |     |     |     |     |     |
| Any other reason (please specify)                                                                                               |                |     |     |     |     |     |     |     |     |

## 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       |                                                        | <p>During the year, the Board of Directors &amp; KMP's of the Company dedicated significant time to staying informed and updated on various matters related to the business, regulations, environmental issues, social responsibility, and governance matters. These topics provided valuable insights that align with the Principles and Core Elements. The updates and discussions conducted by the Board of Directors &amp; KMP's encompassed:</p> <ol style="list-style-type: none"> <li>Business Updates: <ul style="list-style-type: none"> <li>Reviewing and analysing the company's financial performance, strategic initiatives, and market trends.</li> <li>Assessing the impact of industry developments and technological advancements on the company's operations and competitiveness.</li> </ul> </li> <li>Regulatory Compliance: <ul style="list-style-type: none"> <li>Monitoring changes in regulations and laws relevant to the company's industry.</li> <li>Ensuring the company's activities and practices align with legal requirements and regulatory frameworks.</li> </ul> </li> <li>Environmental Considerations: <ul style="list-style-type: none"> <li>Examining the company's environmental footprint and identifying opportunities for reducing environmental impact.</li> <li>Reviewing sustainability practices, such as resource conservation, waste management, and energy efficiency.</li> </ul> </li> <li>Social Responsibility: <ul style="list-style-type: none"> <li>Discussing initiatives related to corporate social responsibility, community engagement, and philanthropic endeavours.</li> <li>Evaluating the company's social impact and exploring ways to contribute positively to society.</li> </ul> </li> <li>Governance Matters: <ul style="list-style-type: none"> <li>Assessing the effectiveness of corporate governance practices and procedures.</li> <li>Discussing board composition, independence, transparency, and accountability.</li> </ul> </li> </ol> <p>Through these discussions and updates, the Board of Directors aimed to enhance their understanding of the Principles and Core Elements, integrate them into the company's decision making processes, and ensure alignment with social, environmental, and ethical responsibilities.</p> <p>The insights gained from these discussions and updates informed the Board's strategic direction, policies, and initiatives, further reinforcing the company's commitment to being socially, environmentally, and ethically responsible.</p> |                                                                            |
| Key Managerial Personnel |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                            |

| 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 |
|-----------------------------------|--------------------------------------------------------|---------------------------------------------------------------|----------------------------------------------------------------------------|
| Employees other than BoD and KMPs | 574                                                    | Safety, Behavioural & Functional                              | 90.00%                                                                     |
| Workers                           | 226                                                    | Safety, Behavioural & Functional                              | 75.00%                                                                     |

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 Requirements) Regulations, 2015 and as disclosed on the entity's website):

|                 | Monetary        |                                                                     |                 |                   |                                        |
|-----------------|-----------------|---------------------------------------------------------------------|-----------------|-------------------|----------------------------------------|
|                 | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Amount (In INR) | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Penalty/ Fine   | NIL             |                                                                     |                 |                   |                                        |
| Settlement      |                 |                                                                     |                 |                   |                                        |
| Compounding fee |                 |                                                                     |                 |                   |                                        |

|              | Non-Monetary    |                                                                     |                   |                                        |
|--------------|-----------------|---------------------------------------------------------------------|-------------------|----------------------------------------|
|              | NGRBC Principle | Name of the regulatory/ enforcement agencies/ judicial institutions | Brief of the Case | Has an appeal been preferred? (Yes/No) |
| Imprisonment | Not Applicable  |                                                                     |                   |                                        |
| Punishment   |                 |                                                                     |                   |                                        |

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

| Case Details   | Name of the regulatory/ enforcement agencies/ judicial institutions |
|----------------|---------------------------------------------------------------------|
| 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 robust policies in place to deal with issues associated with ethics, bribery and corruption. The company has implemented Vigil Mechanism and Whistleblower Policy to effectively address these issues. the Policy can be accessed on the Company's website at [https://www.emamipaper.com/downloads/epml\\_vigil\\_mechanism\\_policy\\_13022025.pdf](https://www.emamipaper.com/downloads/epml_vigil_mechanism_policy_13022025.pdf)

The Company has a, "Code of Conduct" on its website, the weblink of which is <https://www.emamipaper.com/downloads/revised-code-of-conduct-sebi-lodr.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: NIL

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

|                                                                                              | FY 2024-25 |         | FY 2023-24 |         |
|----------------------------------------------------------------------------------------------|------------|---------|------------|---------|
|                                                                                              | Number     | Remarks | Number     | Remarks |
| Number of complaints received in relation to issues of Conflict of Interest of the Directors | Nil        | NA      | Nil        | NA      |
| Number of complaints received in relation to issues of Conflict of Interest of the KMPs      | Nil        | NA      | Nil        | NA      |

## 7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

## 8. Number of days of accounts payables ((Accounts payable \*365) / Cost of goods/services procured) in the following format:

|                                     | FY 2024-25 | FY 2023-24 |
|-------------------------------------|------------|------------|
| Number of days of accounts payables | 29         | 29         |

## 9. Open-ness of business

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

| Parameter                  | Metrics                                                                                  | FY 2024-25          | FY 2023-24          |
|----------------------------|------------------------------------------------------------------------------------------|---------------------|---------------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                                 | 31%                 | 28%                 |
|                            |                                                                                          | (Pulp & Wastepaper) | (Pulp & Wastepaper) |
|                            | b. Number of trading houses where purchases are made from                                | 61                  | 54                  |
|                            |                                                                                          | (Pulp & Wastepaper) | (Pulp & Wastepaper) |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses      | 71%                 | 79%                 |
| Concentration of Sales     | a. Sales to dealers / distributors as % of total sales                                   | 68%                 | 73%                 |
|                            | b. Number of dealers / distributors to whom sales are made                               | 52                  | 63                  |
|                            | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors  | 65%                 | 66%                 |
| Share of RPTs in           | a. Purchases (Purchases with related parties / Total Purchases)                          | 0.1%                | 0.1%                |
|                            | b. Sales (Sales to related parties / Total Sales)                                        | NIL                 | NIL                 |
|                            | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | NIL                 | NIL                 |
|                            | d. Investments (Investments in related parties / Total Investments made)                 | 100%                | 100%                |

\*The financial figures for FY 24 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core.

## 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.**

| Parameter | FY 2024-25 | FY 2023-24 | Details of improvements in environmental and social impacts                                                                                           |
|-----------|------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| R&D       | 1.77%      | 7.72%      | Efficient equipment for testing and quality control improve environmental and social impact of products and processes.                                |
| Capex     | 14.80%     | 32.31%     | Technological advancement in Product process, water management and waste management improve environmental and social impact of products and processes |

2. **a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)**  
**b. If yes, what percentage of inputs were sourced sustainably?**  
 Yes, the company is steadfast in its commitment to sustainability evidenced by the fact that its primary raw material is waste paper, thereby promoting environmental stewardship. It has implemented comprehensive procedures for sustainable sourcing, including the utilization of FSC-certified imported wood pulp to ensure the replenishment of forests and greenery affected by pulpwood use. The company leverages abundant coal resources from Talcher and other proximate MCL collieries, ensuring a sustainable fuel supply with minimal transportation costs. Furthermore, the company actively advocates local sourcing of inputs to mitigate Scope-3 GHG emissions, provided that the materials meet stringent quality standards. It places significant emphasis on selecting suppliers who exhibit a resolute dedication to the sustainable sourcing of resources.

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.**

The company has established comprehensive procedures for waste management at its plant site. It recognizes that waste generated during operations can serve as a valuable resource for various other activities. Consequently, the company has strategically shifted its focus towards maximizing the utilization of this potential resource by optimizing existing processes. This approach reinforces its commitment to minimizing the environmental impact of its business activities through effective waste reduction and reuse.

- (a) Plastic rejects and oil contaminated cotton waste is being disposed to authorized cement plants for co-processing in lime kilns.
- (b) E-waste is being disposed for recycling through CPCB/SPCB authorized agencies.
- (c) Hazardous waste like Used oil is being disposed to authorized recyclers.
- (d) All the ETP sludge is utilised as fuel with coal in the power boiler. All fly ash generated from the boiler is supplied to brick manufacturing plants.
- (e) Waste paper is being utilized as raw material for Paper and Paperboard manufacturing.

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.**

The company is registered under the Extended Producer Responsibility (EPR) program for Plastic Packaging (PP) in the "Importer" category, covering the import of plastic packaging, products with plastic packaging, carry bags, multi-layered packaging, or plastic sheets. The unit has obtained a registration certificate from the Central Pollution Control Board (CPCB) as an importer, as documented in the letter dated 11.03.2023, under the Plastic Waste Management Rules, 2016, as amended, for the disposal of plastic waste generated from the plastic packaging introduced by us into the market. It should be noted that EPR registration for E-Waste (Electric & Electronic) is not applicable to us. The generation, collection, and disposal practices for plastic waste and e-waste at the mill adhere to the directives of the State Pollution Control Board, as stipulated in the CTO order dated 28.03.2023, which is valid up to 31.03.2026. These practices comply with the Plastic Waste Management Rules, 2016, and the E-Waste Management Rules, 2016. Specifically:

- Plastic waste is disposed of at authorized cement plants for incineration.
- E-Waste is channeled and disposed of for recycling through CPCB/SPCB authorized agencies.

## 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<br>(A)              | Health insurance |           | Accident insurance |           | Maternity benefits |           | Paternity Benefits |              | Day Care facilities |              |
|                                |                           | Number<br>(B)    | % (B / A) | Number<br>(C)      | % (C / A) | Number<br>(D)      | % (D / A) | Number<br>(E)      | %<br>(E / A) | Number<br>(F)       | %<br>(F / A) |
| Permanent employees            |                           |                  |           |                    |           |                    |           |                    |              |                     |              |
| Male                           | 677                       | 677              | 100%      | 677                | 100%      | NA                 | NA        | -                  | -            | -                   | -            |
| Female                         | 17                        | 17               | 100%      | 17                 | 100%      | 17                 | 100%      | NA                 | NA           | 17                  | 100%         |
| Total                          | 694                       | 694              | 100%      | 694                | 100%      | 17                 | 100%      | -                  | -            | 17                  | 100%         |
| Other than Permanent employees |                           |                  |           |                    |           |                    |           |                    |              |                     |              |
| Male                           | NIL                       |                  |           |                    |           |                    |           |                    |              |                     |              |
| Female                         |                           |                  |           |                    |           |                    |           |                    |              |                     |              |
| Total                          |                           |                  |           |                    |           |                    |           |                    |              |                     |              |

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

| Status of measures for the well-being of workers |                         |                  |           |                    |           |                    |           |                    |              |                     |           |
|--------------------------------------------------|-------------------------|------------------|-----------|--------------------|-----------|--------------------|-----------|--------------------|--------------|---------------------|-----------|
| Category                                         | % of workers covered by |                  |           |                    |           |                    |           |                    |              |                     |           |
|                                                  | Total<br>(A)            | Health insurance |           | Accident insurance |           | Maternity benefits |           | Paternity Benefits |              | Day Care facilities |           |
|                                                  |                         | Number<br>(B)    | % (B / A) | Number<br>(C)      | % (C / A) | Number<br>(D)      | % (D / A) | Number<br>(E)      | %<br>(E / A) | Number<br>(F)       | % (F / A) |
| Permanent workers                                |                         |                  |           |                    |           |                    |           |                    |              |                     |           |
| Male                                             | 381                     | 381              | 100%      | 381                | 100%      | -                  | -         | -                  | -            | -                   | -         |
| Female                                           | -                       | -                | -         | -                  | -         | -                  | -         | -                  | -            | -                   | -         |
| Total                                            | 381                     | 381              | 100%      | 381                | 100%      | -                  | -         | -                  | -            | -                   | -         |
| Other than Permanent workers                     |                         |                  |           |                    |           |                    |           |                    |              |                     |           |
| Male                                             | 1,819                   | 1,819            | 100%      | 1,819              | 100%      | -                  | -         | -                  | -            | -                   | -         |
| Female                                           | -                       | -                | -         | -                  | -         | -                  | -         | -                  | -            | -                   | -         |
| Total                                            | 1,819                   | 1,819            | 100%      | 1,819              | 100%      | -                  | -         | -                  | -            | -                   | -         |

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

|                                                                              | FY 2024-25 | FY 2023-24 |
|------------------------------------------------------------------------------|------------|------------|
| Cost incurred on well- being measures as a % of total revenue of the company | 0.74%      | 0.68%      |

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

| Benefits  | FY 2024-25                                         |                                                |                                                      | FY 2023-24                                         |                                                |                                                      |
|-----------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|----------------------------------------------------|------------------------------------------------|------------------------------------------------------|
|           | 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%                                           | NA                                                   | 100%                                               | 100%                                           | NA                                                   |
| ESI       | 100%                                               | 100%                                           | Y                                                    | 100%                                               | 100%                                           | Y                                                    |

\*For the purpose of Gratuity the Company has obtained a Policy from the Life Insurance Corporation of India.

### 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

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

Yes, it is a part of Internal HR Policy.

### 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         | NIL                 |                |                     |                |
| Female       |                     |                |                     |                |
| <b>Total</b> |                     |                |                     |                |

### 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<br>(If Yes, then give details of the mechanism in brief) |
|--------------------------------|-----------------------------------------------------------------|
| Permanent Workers              | Yes, Works Committee, Sparsh Help desk (Grievance Portal)       |
| Other than Permanent Workers   | Yes, Sparsh Help desk (Grievance Portal)                        |
| Permanent Employees            | Yes, Sparsh Help desk (Grievance Portal)                        |
| Other than Permanent Employees | Yes, Sparsh Help desk (Grievance Portal)                        |

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

| Category                  | FY 2024-25                                           |                                                                                                |           | FY 2023-24                                           |                                                                                             |           |
|---------------------------|------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------|------------------------------------------------------|---------------------------------------------------------------------------------------------|-----------|
|                           | Total employees / workers in respective category (A) | No. of employees / workers in respective category, who are part of association(s) or Union (B) | % (B / A) | Total employees / workers in respective category (C) | No. employees / workers in respective category, who are part of association(s) or Union (D) | % (D / C) |
| Total Permanent Employees | -                                                    | -                                                                                              | -         | -                                                    | -                                                                                           | -         |
| - Male                    | -                                                    | -                                                                                              | -         | -                                                    | -                                                                                           | -         |
| - Female                  | -                                                    | -                                                                                              | -         | -                                                    | -                                                                                           | -         |
| Total Permanent Workers   | 381                                                  | 381                                                                                            | 100%      | 396                                                  | 396                                                                                         | 100%      |
| - Male                    | 381                                                  | 381                                                                                            | 100%      | 396                                                  | 396                                                                                         | 100%      |
| - Female                  | -                                                    | -                                                                                              | -         | -                                                    | -                                                                                           | -         |

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

| Category  | FY 2024-25 |                               |           |                      |           | FY 2023-24 |                               |           |                      |           |
|-----------|------------|-------------------------------|-----------|----------------------|-----------|------------|-------------------------------|-----------|----------------------|-----------|
|           | Total (A)  | On Health and safety measures |           | On Skill upgradation |           | Total (D)  | On Health and safety measures |           | On Skill upgradation |           |
|           |            | No. (B)                       | % (B / A) | No. (C)              | % (C / A) |            | No. (E)                       | % (E / D) | No. (F)              | % (F / D) |
| Employees |            |                               |           |                      |           |            |                               |           |                      |           |
| Male      | 677        | 145                           | 21.42%    | 375                  | 55.39%    | 677        | 547                           | 80.80%    | 586                  | 86.56%    |
| Female    | 17         | 5                             | 29.41%    | 12                   | 70.59%    | 17         | 12                            | 70.59%    | 17                   | 100.00%   |
| Total     | 694        | 150                           | 21.61%    | 387                  | 55.76%    | 694        | 559                           | 80.55%    | 603                  | 86.89%    |
| Workers   |            |                               |           |                      |           |            |                               |           |                      |           |
| Male      | 381        | 37                            | 9.71%     | 226                  | 59.32%    | 396        | 254                           | 64.14%    | 325                  | 82.07%    |
| Female    | -          | -                             | -         | -                    | -         | -          | -                             | -         | -                    | -         |
| Total     | 381        | 37                            | 9.71%     | 226                  | 59.32%    | 396        | 254                           | 64.14%    | 325                  | 82.07%    |

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

| Category         | FY 2024-25 |            |                | FY 2023-24 |            |                |
|------------------|------------|------------|----------------|------------|------------|----------------|
|                  | Total (A)  | No. (B)    | % (B / A)      | Total (C)  | No. (D)    | % (D / C)      |
| <b>Employees</b> |            |            |                |            |            |                |
| Male             | 677        | 621        | 91.73%         | 677        | 548        | 80.95%         |
| Female           | 17         | 13         | 76.47%         | 17         | 15         | 88.24%         |
| <b>Total</b>     | <b>694</b> | <b>634</b> | <b>91.35%</b>  | <b>694</b> | <b>563</b> | <b>81.12%</b>  |
| <b>Workers</b>   |            |            |                |            |            |                |
| Male             | 381        | 381        | 100.00%        | 396        | 396        | 100.00%        |
| Female           | -          | -          | -              | -          | -          | -              |
| <b>Total</b>     | <b>381</b> | <b>381</b> | <b>100.00%</b> | <b>396</b> | <b>396</b> | <b>100.00%</b> |

Rest of the employees were not eligible for performance appraisal as per HR policy of the Company.

## 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, the Company maintains a safe and healthy workplace culture by enforcing rules and procedures that ensure a secure and incident-free working environment. Additionally, the company has successfully implemented the ISO 45001:2018 Occupational Health & Safety Management System, emphasizing its commitment to prioritizing employee well-being and effectively managing occupational health and safety.

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

The Company has implemented various effective methods such as safety audits, work permit system, risk assessments at different locations and periodic evaluations of the health and environmental status in strict compliance with statutory provisions. The company has also taken prompt remedial measures as recommended by experts ensuring the well-being of its employees and the environment.

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

Yes, the Company has established Standard Operating Procedures (SOP) and Standard Maintenance Procedures (SMP) for all its processes. The company has assigned the responsibility of ensuring the safety and health of workers under the influence to all sectional heads. In order to facilitate coordination between sectional and unit heads on matters related to safety, the Company has appointed safety officers as coordinators. These safety officers act as catalysts in safety-related issues.

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

Yes

**11. Details of safety related incidents, in the following format:**

| Safety/Incident Number                                                               | Category* | FY2024-25 | FY2023-24 |
|--------------------------------------------------------------------------------------|-----------|-----------|-----------|
| Lost Time Injury Frequency Rate (LTIFR)<br>(per one per million-person hours worked) | Employees | 0.17      | 0.17      |
|                                                                                      | Workers   | 0.51      | 0.50      |
| Total recordable work-related injuries                                               | Employees | 1         | 1         |
|                                                                                      | Workers   | 3         | 3         |
| No. of fatalities                                                                    | Employees | 0         | 0         |
|                                                                                      | Workers   | 0         | 0         |
| High consequence work-related injury or ill-health (excluding fatalities)            | Employees | 0         | 0         |
|                                                                                      | Workers   | 0         | 0         |

\*Including in the contract workforce

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

The Company's senior leadership at manufacturing unit actively engages in reviewing safety measures during the daily production meeting. Strict adherence to all necessary and statutory provisions is mandatory. Throughout the year, the Company organizes employee engagement, awareness, and participation programs on a mass level, with suitable rewards given to employees and teams on a monthly basis. Employees are equipped with online tools to report and halt any unsafe acts or conditions. Emphasis is placed on housekeeping, the use of personal protective equipment (PPE), risk assessment, and the implementation of work permits to ensure the safe execution of work. Regular cross-functional and third-party audits are conducted.

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

|                    | FY 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | 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 | 54                    | NIL                                   | -       | 24                    | NIL                                   | -       |
| Health & Safety    | NIL                   | NIL                                   | -       | 46                    | NIL                                   | -       |

**14. Assessments for the year:**

|                             | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Health and safety practices | 100%                                                                                                     |
| Working Conditions          | 100%                                                                                                     |

**15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

The company possesses an online reporting and tracking system, which is reviewed by the Senior leadership and Plant Safety Committee on a monthly basis.

**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**

The key stakeholders of the Company includes Customers, Regulatory Authorities including Government, Employees, Vendors, Contractors, Bankers, Shareholders and local communities. At Emami Paper, the process of identifying key stakeholder groups involves an in-depth analysis of the Company's operations, legal and regulatory requirements, impact assessment and industry best practices.

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 & marginalised group (Yes/ No) | Channels of communication (Emails, SMS, Newspapers, Pamphlets, Advertisement, Community Meetings, Notice Board, Website, Others) | Frequency of engagement (Annually, Half yearly / quarterly / others- please specify) | Purpose and scope of engagement including key topics and concerns raised during such engagement |
|----------------------------------------------|-----------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------|
| Employees                                    | No                                                              | Annual performance reviews, One-to-one meetings/ briefings, Team meetings                                                        | Continuous                                                                           | HR Policies, Trainings, etc.                                                                    |
| Shareholders                                 | No                                                              | Annual General Meeting, Annual Reports, Stock Exchange website                                                                   | Quarterly, Half Yearly, Annually as and when required                                | Financial Performance, Company's Strategies and growth prospect, etc.                           |
| Vendors                                      | No                                                              | Contractual meetings, Tender quotations                                                                                          | Continuous                                                                           | Quality, cost and long term business relationship, etc                                          |
| Customers                                    | No                                                              | Dealer's Meet, Company websites, Email, telephone                                                                                | Continuous                                                                           | To take customer feedback and resolve grievances, order placements, etc                         |
| Communities                                  | Yes                                                             | Awareness Program, Corporate Social Responsibility, One-to-one meetings                                                          | Periodically                                                                         | CSR & Community engagement, etc.                                                                |
| Government Authorities and Regulatory Bodies | No                                                              | Industry associations, Meetings                                                                                                  | Periodically, as and when required                                                   | Statutory compliance, Policy advocacy, etc                                                      |

## PRINCIPLE 5 Businesses should respect and promote human rights

### Essential Indicators

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

| Category               | FY 2024-25   |                                        |             | FY 2023-24   |                                        |             |
|------------------------|--------------|----------------------------------------|-------------|--------------|----------------------------------------|-------------|
|                        | Total (A)    | No. of employees / workers covered (B) | % (B / A)   | Total (C)    | No. of employees / workers covered (D) | % (D / C)   |
| <b>Employees</b>       |              |                                        |             |              |                                        |             |
| Permanent              | 694          | 694                                    | 100%        | 694          | 694                                    | 100%        |
| Other than permanent   | -            | -                                      | -           | -            | -                                      | -           |
| <b>Total Employees</b> | <b>694</b>   | <b>694</b>                             | <b>100%</b> | <b>694</b>   | <b>694</b>                             | <b>100%</b> |
| <b>Workers</b>         |              |                                        |             |              |                                        |             |
| Permanent              | 381          | 381                                    | 100%        | 396          | 396                                    | 100%        |
| Other than permanent   | 1,819        | 1,819                                  | 100%        | 1,811        | 1,811                                  | 100%        |
| <b>Total Workers</b>   | <b>2,200</b> | <b>2,200</b>                           | <b>100%</b> | <b>2,207</b> | <b>2,207</b>                           | <b>100%</b> |

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

| Category             | FY 2024-25   |                          |              |                           |              | FY 2023-24   |                          |              |                           |              |
|----------------------|--------------|--------------------------|--------------|---------------------------|--------------|--------------|--------------------------|--------------|---------------------------|--------------|
|                      | Total<br>(A) | Equal to<br>Minimum Wage |              | More than<br>Minimum Wage |              | Total<br>(D) | Equal to<br>Minimum Wage |              | More than<br>Minimum Wage |              |
|                      |              | No. (B)                  | %<br>(B / A) | No. (C)                   | %<br>(C / A) |              | No. (E)                  | %<br>(E / D) | No. (F)                   | %<br>(F / D) |
| Employees            |              |                          |              |                           |              |              |                          |              |                           |              |
| Permanent            | 694          | -                        | -            | 694                       | 100%         | 694          | -                        | -            | 694                       | 100%         |
| Male                 | 677          | -                        | -            | 677                       | 100%         | 677          | -                        | -            | 677                       | 100%         |
| Female               | 17           | -                        | -            | 17                        | 100%         | 17           | -                        | -            | 17                        | 100%         |
| Other than Permanent | -            | -                        | -            | -                         | -            | -            | -                        | -            | 396                       | 100%         |
| Male                 | -            | -                        | -            | -                         | -            | -            | -                        | -            | -                         | -            |
| Female               | -            | -                        | -            | -                         | -            | -            | -                        | -            | -                         | -            |
| Workers              |              |                          |              |                           |              |              |                          |              |                           |              |
| Permanent            | 381          | -                        | -            | 381                       | 100%         | 396          | -                        | -            | 396                       | 100%         |
| Male                 | 381          | -                        | -            | 381                       | 100%         | 396          | -                        | -            | 396                       | 100%         |
| Female               | -            | -                        | -            | -                         | -            | -            | -                        | -            | -                         | -            |
| Other than Permanent | 1,819        | 473                      | 26.00%       | 1,445                     | 79.44%       | 1,811        | 342                      | 18.88%       | 1,469                     | 81.12%       |
| Male                 | 1,819        | 473                      | 26.00%       | 1,445                     | 79.44%       | 1,811        | 342                      | 18.88%       | 1,469                     | 81.12%       |
| Female               | -            | -                        | -            | -                         | -            | -            | -                        | -            | -                         | -            |

**3. Details of remuneration/salary/wages**
**a. Median remuneration / wages:**

|                                                         | Male   |                                                                | Female |                                                                |
|---------------------------------------------------------|--------|----------------------------------------------------------------|--------|----------------------------------------------------------------|
|                                                         | Number | Median remuneration/<br>salary/wages of<br>respective category | Number | Median remuneration/<br>salary/wages of<br>respective category |
| Board of Directors (BoD)<br>(only Whole-time Directors) | 3      | 2,31,28,380                                                    | -      | -                                                              |
| Key Managerial Personnel                                | 2      | 58,98,756                                                      | -      | -                                                              |
| Employees other than BoD and KMP                        | 672    | 4,72,734                                                       | 17     | 5,09,220                                                       |
| Workers                                                 | 381    | 3,52,940                                                       | -      | -                                                              |

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

|                                                 | FY2024-25 | FY2023-24 |
|-------------------------------------------------|-----------|-----------|
| Gross wages paid to females as % of total wages | 0.94%     | 1.25%     |

**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, to address any potential human rights impact or issues arising from the business operations, the company enables its employees and workers to approach the Works Committee, Safety Committee, and POSH Committee. These committees serve as avenues for employees and workers to voice their concerns and seek appropriate resolutions.

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

The Company actively promotes a positive and inclusive workplace culture that celebrates diversity and embraces the uniqueness of each employee. It firmly believes in the fundamental rights of all individuals and ensures that these rights are upheld throughout its operations. The Company addresses human rights issues through its Works Committee and Grievance Committee. These committees serve as mechanisms for addressing and resolving concerns related to human rights within the company.

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

| Benefits                          | FY 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|-----------------------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                                   | 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                 |                       |                                       | NIL     |                       |                                       |         |
| Discrimination at workplace       |                       |                                       |         |                       |                                       |         |
| Child Labour                      |                       |                                       |         |                       |                                       |         |
| Forced Labour/Involuntary Labour  |                       |                                       |         |                       |                                       |         |
| Wages                             |                       |                                       |         |                       |                                       |         |
| Other human rights related issues |                       |                                       |         |                       |                                       |         |

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

|                                                                                                                                     | FY2024-25 | FY2023-24 |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | -         | -         |
| Complaints on POSH as a % of female employees / workers                                                                             | -         | -         |
| Complaints on POSH upheld                                                                                                           | -         | -         |

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

The Company has implemented comprehensive policies including a robust vigil mechanism and whistle blower policy to address any concerns regarding discrimination and harassment cases. Furthermore, the Company ensures complete anonymity is maintained, and the matter is reviewed by the top management with due seriousness. These initiatives reflect the company's optimistic and proactive approach towards fostering a safe and inclusive work environment for all employees.

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

Yes

10. Assessments for the year:

|                             | % of your plants and offices that were assessed<br>(by entity or statutory authorities or third parties) |
|-----------------------------|----------------------------------------------------------------------------------------------------------|
| Child labour                | The Company is in compliance with applicable laws.                                                       |
| Forced/involuntary labour   |                                                                                                          |
| Sexual harassment           |                                                                                                          |
| Discrimination at workplace |                                                                                                          |
| Wages                       |                                                                                                          |
| Others - please specify     |                                                                                                          |

Note: The Internal & external Auditors conduct assessments as per the Audit schedule. Assessments are also carried out by respective Government authorities and the Company has not received any non-compliance certification.

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

Not Applicable

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

### Essential Indicators

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

| Parameter                                                                                                                                                                        | FY2024-25            | FY2023-24           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|---------------------|
| <b>From renewable sources*</b>                                                                                                                                                   |                      |                     |
| Total electricity consumption (A) (In TJ)                                                                                                                                        | 0.25                 | -                   |
| Total fuel consumption (B) (In TJ)                                                                                                                                               | 114.01               | 93.22               |
| Energy consumption through other sources (C) (In TJ)                                                                                                                             | -                    | -                   |
| <b>Total energy consumed from renewable sources (A+B+C)</b>                                                                                                                      | <b>114.26</b>        | <b>93.22</b>        |
| <b>From non-renewable sources</b>                                                                                                                                                |                      |                     |
| Total electricity consumption (D) in TJ                                                                                                                                          | 124.40               | 113.30              |
| Total fuel consumption (E) in TJ                                                                                                                                                 | 3,761                | 3,699.84            |
| Energy consumption through other sources (F)                                                                                                                                     | -                    | -                   |
| <b>Total energy consumed from non-renewable sources (D+E+F) in TJ</b>                                                                                                            | <b>3,885.4</b>       | <b>3,813.14</b>     |
| <b>Total energy consumed (A+B+C+D+E+F) in TJ</b>                                                                                                                                 | <b>3,999.66</b>      | <b>3906.36</b>      |
| <b>Energy intensity per rupee of turnover</b> (Total energy consumed / Revenue from operations) in TJ/Rupees                                                                     | <b>0.00000020274</b> | <b>0.0000001959</b> |
| <b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP), TJ/millions of USDs</b> (Total energy consumed / Revenue from operations adjusted for PPP) | <b>4.28</b>          | <b>1.19</b>         |
| <b>Energy intensity in terms of physical Output TJ/Ton</b>                                                                                                                       | <b>12.93</b>         | <b>12.48</b>        |
| Energy intensity (optional) – the relevant metric may be selected by the entity GJ/Ton                                                                                           | 12.93                | 12.48               |

\*Renewable energy is purchased in Open Access mode by placing bids in the Green Day-ahead market of IEX.

**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. - No

#### 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.

Yes, target achieved.

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

| Parameter                                                                                                                                                     | FY2024-25           | FY2023-24           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Water withdrawal by source (in kilolitres)</b>                                                                                                             |                     |                     |
| (i) Surface water                                                                                                                                             | -                   | -                   |
| (ii) Groundwater                                                                                                                                              | 33,65,359           | 34,66,865           |
| (iii) Third party water                                                                                                                                       | -                   | -                   |
| (iv) Seawater / desalinated water                                                                                                                             | -                   | -                   |
| (v) Others                                                                                                                                                    | -                   | -                   |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>                                                                               | <b>33,65,359</b>    | <b>34,66,865</b>    |
| <b>Total volume of water consumption (in kilolitres)</b>                                                                                                      | <b>33,65,359</b>    | <b>34,66,865</b>    |
| <b>Water intensity per rupee of turnover</b> (Total water consumption / Revenue from operations)                                                              | <b>0.0001745483</b> | <b>0.0001738787</b> |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP), (Total water consumption / Revenue from operations adjusted for PPP)</b> | <b>3,598.77</b>     | <b>3.89</b>         |
| <b>Water intensity in terms of physical Output KL/Ton</b>                                                                                                     | <b>10.88</b>        | <b>11.30</b>        |

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- No

4. Provide the following details related to water discharged:

| Parameter                                                                          | FY2024-25        | FY2023-24           |
|------------------------------------------------------------------------------------|------------------|---------------------|
| <b>Water discharge by destination and level of treatment (in kilolitres)</b>       |                  |                     |
| (i) To Surface water                                                               | 8,90,823         | 8,38,560            |
| - No treatment                                                                     | -                | -                   |
| - With treatment – please specify level of Treatment Primary, Secondary & Tertiary | 8,90,823         | 8,38,560            |
| (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 – To farmers for cultivation purposes                   | 11,33,215        | 14,17,898           |
| - No treatment                                                                     | -                | --                  |
| - With treatment – please specify level of treatment                               | 11,33,215        | 14,17,898           |
| (v) Others – Recycling to plant for reuse                                          | 7,94,620         | 7,94,620            |
| - No treatment                                                                     | -                | -                   |
| - With treatment – please specify level of treatment                               | 7,94,620         | 7,94,620            |
| <b>Total water discharged (in kilolitres)</b>                                      | <b>28,18,658</b> | <b>30,51,078.00</b> |

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. - No

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

No

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

| Parameter                           | Please specify unit | FY2024-25 | FY2023-24 |
|-------------------------------------|---------------------|-----------|-----------|
| NOx                                 | Kg of product       | 0.16      | 0.29      |
| SOx                                 | Kg of product       | 1.27      | 3.18      |
| Particulate matter (PM)             | Kg of product       | 0.65      | 2.37      |
| Persistent organic pollutants (POP) | -                   | -         | -         |
| Volatile organic compounds (VOC)    | -                   | -         | -         |
| Hazardous air pollutants (HAP)      | Tonnes/Year         | -         | -         |
| Others –please specify              | 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, The gaseous parameters(NOx, SOx & PM) concentrations were monitored and reported once in six months by NABL accredited laboratory i.e M/s Mitra S.K.Pvt.Ltd, Bhubaneswar in the month of June.2023 and M/s WCS, Cuttack, Odisha in the month of Dec,2023.

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

| Parameter                                                                                                                                                                                          | Unit                                                                                          | FY2024-25    | FY2023-24    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|--------------|--------------|
| 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                                                   | 3,38,239.00  | 3,32,727.00  |
| 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                                                   | 1,06,949.00  | 1,17,435     |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)                                                             | Metric tonnes of CO <sub>2</sub> Equivalent/ Revenue in crores                                | 0.0000230902 | 0.0000225776 |
| Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Million tons of CO <sub>2</sub> Equivalent/revenue from operations adjusted for PPP in crores | 476.07       | 504.94       |
| Total Scope 1 and Scope 2 emission intensity in terms of physical output                                                                                                                           | Tonnes of CO <sub>2</sub> Equivalent/T of product                                             | 1,439.59     | 1,472.27     |

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. - No.

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

Yes, Bio-Gas generated from ETP UASBR is being used as a fuel source to reduce Coal consumption.

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

| Parameter                                                                                                                                   | FY2024-25           | FY2023-24           |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Total Waste generated (in metric tonnes)</b>                                                                                             |                     |                     |
| Plastic waste <b>(A)</b>                                                                                                                    | 102.4               | 116.0               |
| E-waste <b>(B)</b>                                                                                                                          | 2.81                | 1.24                |
| Bio-medical waste <b>(C)</b>                                                                                                                | 0.247               | 0.005               |
| Construction and demolition waste <b>(D)</b>                                                                                                | -                   | -                   |
| Battery waste <b>(E)</b>                                                                                                                    | 3.022               | 5.53                |
| Radioactive waste <b>(F)</b>                                                                                                                | -                   | -                   |
| Other Hazardous waste. Please specify, if any. <b>(G)</b>                                                                                   | 58.21               | 25.364              |
| a) Used Oil                                                                                                                                 | -                   | -                   |
| b) Spent Resin                                                                                                                              | -                   | -                   |
| c) Waste containing Oil                                                                                                                     | -                   | -                   |
| Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 1,71,990            | 1,45,109            |
| a) Fly Ash                                                                                                                                  | -                   | -                   |
| b) Bottom Ash                                                                                                                               | -                   | -                   |
| c) ETP Sludge                                                                                                                               | -                   | -                   |
| <b>Total (A+B + C + D + E + F + G+ H)</b>                                                                                                   | <b>1,72,156.689</b> | <b>1,45,257.139</b> |

| Parameter                                                                                                                                                                  | FY2024-25           | FY2023-24           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Waste intensity per rupee of turnover</b><br>(Total waste generated / Revenue from operations)                                                                          | 0.0000089291        | 0.0000072853        |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP), MT/million USD</b> (Total waste generated / Revenue from operations adjusted for PPP) | 184.10              | 162.932             |
| <b>Waste intensity in terms of physical output Kg/T of product</b>                                                                                                         | 556.584             | 475.06              |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                             |                     |                     |
| <b>Category of waste</b>                                                                                                                                                   |                     |                     |
| (i) Recycled                                                                                                                                                               | -                   | -                   |
| (ii) Re-used                                                                                                                                                               | 11,610 MT           | -                   |
| (iii) Other recovery operations                                                                                                                                            | -                   | -                   |
| <b>Total</b>                                                                                                                                                               | <b>11,610 MT</b>    | <b>-</b>            |
| <b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>                                                          |                     |                     |
| <b>Category of waste</b>                                                                                                                                                   |                     |                     |
| (i) Incineration                                                                                                                                                           | 102.647             | 116.005             |
| (ii) Landfilling                                                                                                                                                           | -                   | -                   |
| (iii) Other disposal operations                                                                                                                                            | 1,72,054.042        | 1,45,141.134        |
| <b>Total</b>                                                                                                                                                               | <b>1,72,156.689</b> | <b>1,45,257.139</b> |

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

1. A yearly hazardous waste audit is conducted by an ISO 14001 certified and approved third party. The audit report is submitted to the Board office of the OSPCB in Bhubaneswar.
2. An annual compliance audit for ash disposal is carried out by a professor from IIT Bhubaneswar.

**10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

- a) Concrete roads within the plant premises minimize the generation of fugitive emissions.
- b) Adequate green belts have been established in and around the plant.
- c) Fly ash handling includes an ash conditioning system.
- d) Solid Waste Management:
  - (i) Hazardous Waste Management:
    - a) Plastic waste is disposed of to cement plants for incineration.
    - b) Used oil is disposed of to CPCB & OSPCB authorized agencies.
    - c) Used lead-acid batteries are disposed of based on a buyback policy.
    - d) E-waste is disposed of to authorized recycling units.

(ii) Non-Hazardous Waste Management:

- a) All fly ash is sent to brick manufacturing units.
- b) ETP primary sludge is either utilized as fuel in boilers or disposed of to egg tray manufacturing units as per demand.
- c) The company recognizes the potential value of waste generated by its operations and has shifted its focus towards maximizing its utilization within its processes. This strategic realignment aims to minimize environmental impact by reducing waste generation and promoting reuse.

**11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests/coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

| S. No. | Location of operations/offices | Type of operations | Whether the conditions of environmental approval / clearance are being complied with? (Y/N)<br>If no, the reasons thereof and Corrective action taken, if any. |
|--------|--------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|
|--------|--------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|

Not applicable. No operations/offices were established in/around ecologically sensitive areas such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.

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

| Name and brief details of project | EIA Notification No. | Date | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|----------------------|------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

No new projects were envisaged in the FY 2024-25. Hence, no environmental impact assessment study was conducted in the current financial year. However, Study on Ground water levels monitoring around Balgopalpur village is being conducted by external agency M/s.Ecoimage Systems Pvt.Ltd.

**13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

- Yes, compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder.
- Complied with all the conditions stipulated under Environmental Clearance(EC) order dated 17.05.2007, EC order dated 13.01.2012 and EC amendment order dated 14.03.2022.
- Complied with all directions stipulated under Consent to Operate(CTO) order dated 28.03.2023, valid up to 31.03.2026.

| S. No. | Specify the law / regulation / guidelines which was not complied with | Provide details of the non-compliance | Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts | Corrective action taken, if any |
|--------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|
|--------|-----------------------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------|

No such non-compliances to the law / regulation / guidelines/ conditions and fines / penalties / action taken by pollution control boards or by courts.

## 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 - 7 (seven)
- 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.

| S. No. | Name of the trade and industry chambers/ associations  | Reach of trade and industry chambers/ associations (State/ National) |
|--------|--------------------------------------------------------|----------------------------------------------------------------------|
| 1      | Indian Paper Manufacturers Association (IPMA)          | National                                                             |
| 2      | Indian Newsprint Manufacturers Association (INMA)      | National                                                             |
| 3      | Federation of Indian Export Organisations (FIEO)       | National                                                             |
| 4      | Confederation of Indian Insustry (CII)                 | National                                                             |
| 5      | North Orissa Chamber of Commerce & Industry (NOCCI)    | National                                                             |
| 6      | Balasure Chamber of Industry & Commerce (BCIC)         | National                                                             |
| 7      | The Utkal Chamber of Commerce and Industry Ltd. (UCCI) | 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.

Not Applicable

## PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

### Essential Indicators

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

| Name and brief details of project | SIA Notification No. | Date of notification | Whether conducted by independent external agency (Yes / No) | Results communicated in public domain (Yes / No) | Relevant Web link |
|-----------------------------------|----------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|
|-----------------------------------|----------------------|----------------------|-------------------------------------------------------------|--------------------------------------------------|-------------------|

Not Applicable

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

| S. No. | Name of Project for which R&R is ongoing | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (In INR) |
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|
|--------|------------------------------------------|-------|----------|-----------------------------------------|--------------------------|-----------------------------------------|

Not Applicable

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

The company's Corporate Social Responsibility (CSR) Committee diligently conducts regular visits to the villages, ensuring active engagement with the community. This approach emphasizes the company's commitment to understanding and resolving the challenges faced by the community, fostering a strong and sustainable relationship with them.

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

|                                              | FY2024-25 | FY2023-24 |
|----------------------------------------------|-----------|-----------|
| Directly sourced from MSMEs/ small producers | 14%       | 12%       |
| Directly from within India                   | 25%       | 28%       |

Note - The financial figures for FY 24 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core.

**5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost**

| Location     | FY2024-25 | FY2023-24 |
|--------------|-----------|-----------|
| Rural        | 69%       | 68%       |
| Semi-urban   | 7%        | 7%        |
| Urban        | 17%       | 18%       |
| Metropolitan | 7%        | 7%        |

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)

**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.**

Yes, the Company has a robust system in place to address the consumer complaints.

**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 | 100%. The Company has an uncompromising commitment to provide best in-class products and customer satisfaction. The Company complies with all laws and regulations concerning marketing communications. In line with this, the required information as mandated by law is inscribed on the product label of the Company. |
| Safe and responsible usage                                  |                                                                                                                                                                                                                                                                                                                          |
| Recycling and/or safe disposal                              |                                                                                                                                                                                                                                                                                                                          |

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

|                                | FY 2024-25               |                                   | Remarks | FY 2023-24               |                                   | 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                               |         | 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:**

|                   | Number | Reasons for recall |
|-------------------|--------|--------------------|
| Voluntary recalls | -      | -                  |
| Forced recalls    | -      | -                  |

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

Yes, the Company has detailed framework on cyber security and risks related to data privacy, A detailed presentation is given periodically on the cyber security risk in the Risk Management Committee Meetings.

**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.**

There has been no such instance.

**7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches: NIL
- b. Percentage of data breaches involving personally identifiable information of customers: NIL
- c. Impact, if any, of the data breaches: NA