Elpro International Ltd

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Mumbai 400 021, India

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CIN: L51505MH1962PLC012425

September 8, 2025

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code - 504000

Sub: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Ref: Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir / Madam,

Pursuant to Regulation 34 and other applicable provisions of the Listing Regulations, please find enclosed herewith the Business Responsibility and Sustainability Report ("BRSR") for the Financial Year 2024-25.

The BRSR is also available on the website of the Company at www.elpro.co.in as part of Company's Annual Report for Financial Year 2024-25.

This is for your information and records.

Thanking you,
Yours faithfully,
For Elpro International Limited

Rushabh Rajen Ajmera
Digitally signed by Rushabh Rajen Ajmera
Date: 2025.09.08 18:42:12 +05'30'

Rushabh Ajmera
Company Secretary

Encl.: As above

Annexure III to the Directors' Report

BUSINESS RESPONSIBILITY & SUSTAINABILITY

REPORT 2024-25

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1.	Corporate Identity Number (CIN) of the Listed Entity	L51505MH1962PLC012425
2.	Name of the Listed Entity	Elpro International Limited
3.	Year of incorporation	1962
4.	Registered office address	Nirmal, 17th Floor, Nariman Point, Mumbai - 400021
5.	Corporate address	Nirmal, 17th Floor, Nariman Point, Mumbai - 400021
6.	E-mail	ir@elpro.co.in
7.	Telephone	+91 22 4029 9000
8.	Website	www.elpro.co.in
9.	Financial year for which reporting is being done	Financial Year (FY) 2024-25
10.	Name of the Stock Exchange(s) where shares are listed	**Name of the Exchange** / **Stock Code**: Bombay Stock Exchange (BSE) – 504000 Note: The Company has applied to The Calcutta Stock Exchange Limited (CSE) for voluntary delisting of equity shares of the Company from CSE in compliance with Regulation 5 of the SEBI (Delisting of Equity Shares) Regulations, 2021 and the application is under process.
11.	Paid-up Capital	Rs. 16,94,79,130/-
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. Deepak Kumar Chairman and Managing Director Telephone No.: +91 22 4029 9000 Email Id: ir@elpro.co.in
13.	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures made under this report are made on a standalone basis and pertaining to Elpro International Limited.
14.	Name of assurance provider	Not Applicable as per the SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.
15.	Type of assurance obtained	Not Applicable as per the SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023.

Notes:

(a) The numbers have been rationalised in this year's report, wherever required.

(b) Labourers employed through contractors and their subcontractors are not on the direct payroll of the Company and hence, these labourers are not being classified in the category of 'Workers' of the Company.

II. Products/services:

1. 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.	Real Estate	Real estate activities with owned or leased property	51.47
2.	Wholesale of metals and metal ores	Wholesale of metals and metal ores	46.24

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Real estate activities with owned or leased property	68100	51.47
2.	Wholesale of metals and metal ores	46620	46.24

III. Operations

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

Location	Number of plants	Number of offices	Total
National	1	2	3
International		Nil	

2. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)	1
International (No. of Countries)	Nil

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

The Company had 0.17% exports as a percentage of the total turnover during the reporting period.

c. A brief on types of customers:

The Company has a varied range of customers including Corporates and Multi-National Companies.

IV. Employees

1. 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)	54	51	94.44%	3	5.56%
2.	Other than Permanent (E)	Nil	Nil	Nil	Nil	Nil
3.	**Total employees (D + E)**	**54**	**51**	**94.44%**	**3**	**5.56%**
		WORKERS				
4.	Permanent (F)	0	0	0	Nil	Nil
5.	Other than Permanent (G)	4	4	100	Nil	Nil
6.	**Total workers (F + G)**	**4**	**4**	**100**	**Nil**	**Nil**

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)	Nil. The Company does not have any disabled worker as defined under The Rights of Persons with Disabilities Act, 2016 predominantly because of nature of our activities and processes. However, the Company does not discriminate people with reduced mobility in its recruitment process.				
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	Nil. The Company does not have any disabled worker as defined under The Rights of Persons with Disabilities Act, 2016 predominantly because of nature of our activities and processes. However, the Company does not discriminate people with reduced mobility in its recruitment process.				
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

2. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	1	16.67
Key Management Personnel*	3	Nil	Nil

*Chairman & Managing Director, Chief Financial Officer and Company Secretary are designated as KMPs of the Company

3. Turnover rate for permanent employees and workers (in percent)

	FY 2024-25			FY 2023-24			FY 2022-23		
	Male	Female*	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	32.32	100.00	37.38	29.13	25.00	27.06	31.91	16.67	24.29
Permanent Workers	Nil								

* This consist of 3 Female (Permanent Employees) during Financial Year 2024-25

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)
1.	IGE India Private Limited	Holding Company	-	No
2.	Ultra Sigma Private Limited	Subsidiary Company (Wholly-owned)	100%	No
3.	Fortune Capital Holding Private Limited	Subsidiary Company (Wholly-owned)	100%	No
4.	Elpro Realty Private Limited (Formerly known as Faridabad Management Private Limited)	Subsidiary Company (Wholly-owned)	100%	No
5.	Eduspace Services Private Limited (w.e.f. July 18, 2025) *	Subsidiary Company (Wholly-owned)	100%	No
6.	Dabri Properties and Trading Company Private Limited (Formerly known as Dabri Properties and Trading Company Limited)	Associate Company	31.77%	No

*The Board of Directors vide its Meeting held on November 11, 2024 had approved the acquisition of 100% partnership interest in M/s. Eduspace Services LLP ("the LLP") from its existing partners and the same was approved by Members of the Company on September 13, 2025 vide Postal Ballot Notice dated August 13, 2025. Thereafter, the Board of Directors vide its Meeting held on February 14, 2025 have considered and approved to convert the LLP into Private Limited Company and in this regard, a fresh Certificate of Incorporation dated July 18, 2025 was received from Ministry of Corporate Affairs, Government of India ("MCA").

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

(ii) Turnover (in Rs.) – 20,888.66 Lakhs

(iii) Net worth (in Rs.) – 1,98,310.72 Lakhs

VII. Transparency and Disclosures Compliances

25. Complaints/Grievance 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)	FY 2024-25			FY 2023-24		
	(If Yes, then provide web-link for grievance redress policy)	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, Communities can register their grievance at the following email id: ir@elpro.co.in	Nil	Nil	NA	Nil	Nil	NA
Investors (other than shareholders)	Yes, investors can register their grievance at the following email ids: ir@elpro.co.in rnt.helpdesk@linkintime.co.in	Nil	Nil	NA	Nil	Nil	NA
Shareholders	Yes, Shareholders can register their grievance at the following email ids: ir@elpro.co.in rnt.helpdesk@linkintime.co.in. A SEBI specified SCORES mechanism is in place to resolve the grievances of the Shareholders of the Company.	Nil	Nil	NA	3	Nil	Complaints were promptly resolved
Employees and workers	Employees and Workers can raise their grievances through contacting Human Resource (HR) Manager of the Company. The Company has Vigil Mechanism in place and employees can report as per the Whistle Blower Policy of the Company. Whistle Blower Policy is hosted on the website of the Company i.e., www.elrpo.co.in	Nil	Nil	NA	Nil	Nil	NA
Customers	Yes, Customers can register their grievances at the following email ids: concergie@elprocitysquare.com	Nil	Nil	NA	Nil	Nil	NA
Value Chain Partners	Yes, Value Chain Partners can register their grievance at the following email ids: ecsmarketing@elprocitysquare.com and mkt@elpro.co.in and mkt.mov@elpro.co.in	Nil	Nil	NA	Nil	Nil	NA

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

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)
1	Energy Management	Risk	Real estate assets require significant energy for heating, cooling, lighting, and appliances, with the type and amount of energy used, as well as management strategies, varying by asset class. Owners who handle energy costs directly often encounter high operating expenses, emphasizing the importance of effective energy management. Even when occupants are responsible for these costs, energy performance remains crucial due to its impact on operating costs, environmental objectives, and reputation. The company's substantial power consumption, high energy costs, and the environmental impact of power generation underscore the need for efficient energy management. Proper energy management can reduce operating expenses, mitigate regulatory concerns, and enhance facility value.	The Company prioritizes energy-efficient technologies like LED lighting, smart thermostats, and energy-efficient appliances to address energy usage issues. Utilizing sustainable energy sources, such as solar panels, reduces reliance on grid electricity. Optimizing energy consumption involves implementing energy-saving measures and conducting audits to identify areas for improvement.	Negative (There has been no negative impact in the FY 24-25)
2	Water Management	Risk	Water consumption in real estate is substantial, affecting operational expenses that may be shared among residents. Though organizations may not be directly responsible for water costs, effective water management is crucial. These costs can be significant, influenced by property type, tenant operations, and location. Entities might cover water expenses or pass them to occupants, but managing water use is vital for controlling costs, reducing environmental impacts, and maintaining reputation. Tenants often assess water efficiency to cut operating costs and enhance sustainability.	To mitigate water consumption challenges in buildings, the Company can implement waterefficient fixtures and appliances, such as low-flow toilets and water-saving washing machines. The Company can also encourage occupants to adopt water conservation practices and raise awareness through educational initiatives. Regular water audits to identify areas for improvement and monitor usage patterns will assist in mitigating excessive water usage. Invest in irrigation systems with smart controls to optimize water usage for landscaping. Comply with water-related regulations and explore for rainwater opportunities harvesting or greywater recycling.	Negative (There has been no negative impact in the FY 24-25)

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)
			Real estate owners must adhere to water regulations regardless of who pays. Effective water management can reduce costs, mitigate regulatory risks, and increase tenant demand, rental rates, and occupancy, thereby boosting revenue and asset value. Rising water costs due to overuse, limited supply, pollution, and climate change underscore the importance of water efficiency. Factors like property type, water availability, tenant market, building codes, consumption measurement, and existing infrastructure are key to improving water efficiency.	By combining these strategies, The Company can effectively manage water efficiency, reduce operating costs, and mitigate environmental impacts, leading to increased tenant demand and higher property value.	
3	Fair business practices	Opportunity	Fair business practices create stakeholder trust and respect resulting in long term business relationship. The Company, through its practices, procedures & management strives to follow the same, thereby creating a strong brand value and positive	-	Positive
4	Investment Portfolio	Opportunity	The Company is focused into investment activities in the Companies having good growth prospects and provide reasonable returns in long run.	-	Positive
5	Quality & Customer Satisfaction	Opportunity	The company consistently strives to uphold the highest standards of customer satisfaction and brand reputation by delivering high-quality products and services. This commitment to excellence ensures that customers receive superior value, fostering trust and loyalty. By prioritizing quality in every aspect of its operations, the company not only meets but often exceeds customer expectations, solidifying its reputation as a leader in its industry. This dedication to quality and customer satisfaction is a cornerstone of the company's strategy, driving long-term success and reinforcing its brand image as synonymous with reliability and excellence.	-	Positive

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)
			Through continuous improvement and innovation, the company remains attuned to customer needs, ensuring that its offerings consistently reflect the highest standards of performance and quality.		

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions			P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes											
1.	a.	Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c.	Web Link of the Policies, if available									

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Code of Conduct for Directors & Management	www.elpro.co.in	P1
2	Terms & Conditions for Appointment of Independent Directors	www.elpro.co.in	P1
3	Performance Evaluation Policy	www.elpro.co.in	P1, P4
4	CSR Policy	www.elpro.co.in	P2, P8, P6
5	Dividend Distribution Policy	www.elpro.co.in	P3, P4
6	Policy for Determining Materiality of Events	www.elpro.co.in	P1, P4
7	Policy for Determining Material Subsidiaries	www.elpro.co.in	P1, P4
8	Nomination and Remuneration Policy	www.elpro.co.in	P1, P5
9	Whistle Blower Policy	www.elpro.co.in	P1
10	Independent Directors Familiarization Programme	www.elpro.co.in	P1
11	Policy on Materiality of Related Party Transactions and on dealing with Related Party Transactions	www.elpro.co.in	P1, P4, P7
12	Policy on Diversity of Board of Directors	www.elpro.co.in	P1
13	Risk Management Policy	www.elpro.co.in	P1, P2
14	Policy on archival of documents	www.elpro.co.in	P1
15	Code of Conduct and Procedures For Fair Disclosure of Unpublished Price Sensitive Information	www.elpro.co.in	P1
16	Code on Prevention of Insider Trading*	www.elpro.co.in	P1, P4, P7
17	Prevention of Sexual Harassment (POSH) Policy*	www.elpro.co.in	P5

Note: The Policies of the Company are accessible on Company's website i.e., www.elpro.co.in.

* These, along with other policies, are available internally within the organization.

2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	The policies of the company currently does not extend to its value chain partners. However, the same shall be assessed and taken up accordingly.								
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.	The Company is an ISO qualified entity and has obtained Quality Management Systems certification i.e. ISO 9001: 2015 for Manufacturing Division from International Certification Services Private Limited.								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Presently, the Company is very young and is progressing towards in its Environmental, Social and Governance (ESG) journey and in coming years, shall align its operations with the global and national commitment pertaining to carbon emission reduction, GHG emissions reductions, effective energy, water and waste management and other things.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements

Mr. Deepak Kumar, Chairman and Managing Director (DIN: 07512769), "I am pleased to share as a responsible corporate citizen, we recognize that our business operations and development must create value for all our stakeholders. We are fully aware of the pressing ESG-related challenges confronting both our industry and society, and we remain committed to addressing them through our business operations and projects.

Our key objectives include reducing our carbon footprint, fostering social inclusion and diversity, and upholding ethical governance and transparency. We have made notable advancements toward these goals, such as embracing green building standards, implementing employee diversity and inclusion policies, and strengthening our reporting and accountability mechanisms.

We also prioritize energy efficiency and innovation in our projects to optimize resource utilization and minimize waste. While we are proud of these milestones, we recognize that our journey is ongoing. We remain dedicated to learning, innovating, and collaborating to help create a more sustainable and resilient future."

8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Mr. Deepak Kumar Chairman and Managing Director DIN: 07512769
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.	The Board of Directors as a whole monitors various aspect of Social, Environmental & Governance responsibilities.

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was under taken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Performance against above mentioned policies and follow up action is reviewed by the Board of Directors, Nomination and Remuneration Committee, Risk Management Committee, CSR Committee, and Audit Committee, as applicable and as per statutorily mandated periodicity.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	There are no significant instances of non-compliance. Operational issues are continually being addressed as they arise. The Company monitors and ensures timely completion of all required compliances.																	

		P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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.	Dhir & Dhir Associates, a Law Firm, has assessed the operationalization and effectiveness of our policies. This evaluation specifically focused on the efficacy of the policies in practice. Additionally, department heads and business leaders conduct periodic assessments of the policies, and any updates are approved by the management or board. While internal auditors may scrutinize processes and compliances, regulatory compliance is also subject to examination as applicable. This comprehensive approach ensures that our policies remain effective, up-to-date, and compliant with both internal and external standards.								

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)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	Program on Prevention of Sexual Harassment	100.00%
Key Managerial Personnel	1	Program on Prevention of Sexual Harassment	100.00%
Employees other than BoD and KMPs	2	Program on Prevention of Sexual Harassment, Ownership and Behavior	53.70%
Workers	2	Program on Prevention of Sexual Harassment, Training on ISO 9001:2015, QMS Awareness, Understanding and Quality Policy	100.00%

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 (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) 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	Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
Settlement					
Compounding Fee					
	Non-Monetary				
Imprisonment	Directors/ KMPs have not been subjected to any thresholds of the materiality policy to pay any fines, penalties, punishments, awards, compounding fees, or settlement amounts in the financial year.				
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, as the response to Question 2 is Nil.	

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.

The Company upholds the utmost standards of corporate governance, recognizing that ethical business practices are integral to effective governance. The Company's Board of Directors has endorsed a Code of Conduct for Directors and Senior Management, emphasizing honesty, integrity and compliance with relevant laws, regulations and standards. Anti-bribery and anti-corruption measures are fundamental components of the Company's code of conduct, reflecting Company's commitment to ethical conduct in all facets of its operations.

Additionally, the Company has implemented a Vigil Mechanism and Whistleblower Policy, offering a formal process for Directors, employees, and other external stakeholders to report concerns about unethical behavior, actual or suspected fraud, or violations of the Company's Code of Conduct. This Policy ensures adequate safeguards against victimization for employees utilizing the mechanism.

The Vigil Mechanism and Whistleblower Policy guarantees strict confidentiality in such cases and protects Whistleblowers from unfair treatment.

The Company's Vigil Mechanism and Whistleblower Policy, are available on the Company's website at www.elpro.co.in.

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

	FY 2024-25	FY 2023-24
Directors	Nil. No disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption against any of our Directors/ KMPs/ Employees/ Workers in the reporting year.	Nil. No disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption against any of our Directors/ KMPs/ Employees/ Workers in the reporting year.
KMPs		
Employees		
Workers		

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. No complaints received in relation to issues of COI of the Directors/ KMPs.		Nil. No complaints received in relation to issues of COI of the Directors/ KMPs.	
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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

Not applicable, as there were no complaints of this nature raised during the reporting year.

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	52	67

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	Nil. The Company does not make any purchase from a trading house.	
	b.	Number of trading houses where purchases and made from		
	c.	Purchases from top 10 trading houses as % of total purchases from trading houses		
Concentration of Sales	a.	Sales to dealers/distributors as % of total sales	Nil. The Company does not sell to any dealer/ distributor.	
	b.	Number of dealers/distributors to whom sales are made		
	c.	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors		
Share of RPTs in (In Lakh)	a.	Purchases (Purchases with related parties/ Total Purchases)	6.30	5.96
	b.	Sales (Sales to related parties/Total Sales)	0.14	1.83
	c.	Loans & advances (Loans & advances given to related parties/Total loans & advances)	28.29	21.42
	d.	Investments (Investments in related parties/ Total Investments made)	5.77	0.34

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topic/principles covered under the training	% age of value chain partners covered (by value of business done with such partners) that were assessed
The Company currently does not conduct any awareness programs for value chain partners. However, the Company intends to implement such programs in the coming years.		

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

Every Board Member of the Company discloses any concerns or interests in any Company, Body Corporate, Firm, or other association, or any changes therein, at the first Board Meeting in which they participate. Thereafter, disclosures are made at the first Board Meeting held in each financial year or whenever there is a change in the previously made disclosures, including shareholding, as prescribed.

Furthermore, any Board Member who is directly or indirectly concerned or interested in a contract or arrangement entered into or to be entered into:

a) With a body corporate in which the Director or the Director in association with any other Director holds more than two percent shareholding, or is a Promoter, Manager, or Chief Executive Officer; or

b) With a firm or other entity in which the Director is a Partner, Owner, or Member, must disclose the nature of their concern or interest at the Board Meeting in which the contract or arrangement is discussed and must abstain from participating in such meetings.

The details of these transactions are entered into a register prescribed under the Companies Act, 2013, and presented to the Board for noting.

Additionally, the Company has a "Code of Conduct for Directors and Senior Management" which aims to enrich the Board's decision-making process and prevent potential conflicts of interest.

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.**

	2024-25	2023-24	Details of Improvements in environmental and social impacts
R&D	Nil. No R&D investment is currently being made in specific technologies to improve the environmental and social impacts of product/ processes.		
Capex	0.01%	0.01%	LED Lights, STP pump, Water Meter, Solar energy usage, Water Filters

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

   No, The Company currently does not have any procedures in place for sustainable sourcing, however it looks forward to set up a strong mechanism in coming years.

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

   Not Applicable.

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 follows a practice of reusing the plastics used during the packaging process and does not generate any other kind of waste.

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

   The Company is subject to the provisions of Extended Producer Responsibility (EPR) and collects plastic waste in accordance with the specified guidelines and targets. An annual report will be submitted to the concerned authority, ensuring compliance with these requirements within the stipulated timeframe.

Leadership Indicators

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/ Service	% of total Turnover Contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link.
The Company currently does not conduct LCA for its services.					

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product/ Service	Description of the risk/ concern	Action Taken
Not Applicable.		

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Wood - Recycled packing boxes	0.60%	1%

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

	FY 2024-25			FY 2023-24		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	0.0001%		0.05%	0.0001%		0.0070%
E-waste	Nil			Nil		
Hazardous Waste						
Other waste						

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

Indicate product category	Reclaimed products and their packaging materials (as percentage of products sold) for each product category
Corrugated Box	0.005%

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:

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	51	51	100	51	100	Nil	Nil	51	100	Nil	Nil
Female	3	3	100	3	100	3	100	Nil	Nil	Nil	Nil
Total	**54**	**54**	**100**	**54**	**100**	**3**	**100**	**51**	**100**	**Nil**	**Nil**
Other than Permanent Employees											
Male	Not Applicable										
Female											
Total											

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

	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Worker											
Male	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**
Other than Permanent Worker											
Male	4	4	100	4	100	Nil	Nil	Nil	Nil	Nil	Nil
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	**4**	**4**	**100**	**4**	**100**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**	**Nil**

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	0.04%	0.07%

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	20.37%	50.00%	Y	26.67%	26.66%	Y
Gratuity	100%	100.00%	NA	100%	100.00%	NA
ESI	9.26%	100.00%	Y	11.67%	11.66%	Y

Note: All Eligible Employees and Workers are being provided with the above-mentioned retirement benefits.

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

The Company currently does not employ any differently-abled individuals and, therefore, the premises/offices do not fully meet the specific requirements mentioned in the Act. However, the Company has provided facilities, such as railings, ramps and lifts, for easy access as required under the Rights of Persons with Disabilities Act, 2016.

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.**

We ensure equal employment opportunities to everyone, irrespective of race, gender, religion, nationality, age or disability through our HR Policy. We strive to establish a just and inclusive work environment where each employee feels appreciated and respected, with equal chances for success. We are devoted to implementing such measures in the future.

The HR policy is available on request from our employees.

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

	Permanent Employees		Permanent workers	
Gender	**Return to work rate**	**Retention rate**	**Return to work rate**	**Retention rate**
Male	Not Applicable. None of our employees or workers were on a parental leave/ due to return from a parental leave during the reporting year.			
Female				
Total				

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, The Company is committed to providing a safe and conducive work environment for all employees and workers. Employees are encouraged to share their concerns or feedback with the Human Resources (HR) Manager or members of the Senior Management. Additionally, the Company's Whistle-blower Policy allows employees to report any suspected or actual misconduct anonymously. Such reports are promptly brought to the attention of the Audit Committee and the Board of the Company. The Company has also established a Policy on Prevention of Sexual Harassment at the Workplace to prevent, prohibit, and address sexual harassment. An Internal Complaints Committee has been set up to handle related complaints.
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

7. Membership of employees and worker in association(s) or Unions recognized 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. of employees/ workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Nil. None of our employees/ workers holds membership in associations or Unions recognized by the listed entity.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	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	51	4	7.84	18	35.29	52	26	50.00	26	50.00
Female	3	2	66.67	2	66.67	8	6	75.00	6	75.00
Total	**54**	**6**	**11.11**	**20**	**37.03**	**60**	**32**	**53.33**	**32**	**53.33**
Workers										
Male	4	4	100.00	Nil	Nil	7	7	100.00	7	100.00
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Total	**4**	**4**	**100.00**	**4**	**100.00**	**7**	**7**	**100.00**	**7**	**100.00**

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)
Employees						
Male	51	51	100	52	52	100.00
Female	3	3	100	8	8	100.00
Total	**54**	**54**	**100**	**60**	**60**	**100.00**
Workers						
Male	4	4	100	7	7	100
Female	Nil	Nil	100	Nil	Nil	100
Total	**4**	**4**	**100**	**7**	**7**	**100**

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?

No, since the Company does not operate into a hazardous or dangerous industry it does not have an occupational health and safety management system.

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's manufacturing process does not involve any type of risk related to work-hazards.

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

Please refer to Point 10b.

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

The Company recognizes the importance of the well-being of its workforce beyond occupational needs and aims to create a comprehensive healthcare program that caters to their overall health and wellness and is actively engaged in formulating a policy to offer these services in future.

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

Safety Incident/Number	Category	FY 2024-25	FY 2023-24
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Nil. No safety related incidents reported.	
	Workers		
Total recordable work-relatedinjuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

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

The Company places a strong emphasis on maintaining a safe and healthy workplace for both its employees and any third-party personnel on its premises. Performance related to health, safety, and the environment is evaluated across all offices, manufacturing facilities, and the Elpro City Square Mall in Pune, Maharashtra, India.

The Company ensures compliance with protocols by renewing 'Form B' annually and regularly conducting fire audits of the Mall and its retailers. Essential emergency contact information, including numbers for the Police, Ambulance, and Fire Brigade, is prominently displayed. During the reporting period, there were no work-related accidents involving company employees.

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	Nil			Nil		
Health & Safety						

14. Assessments for the year:

	% of your plants and offices that were assessed(by entity or statutory authorities or third parties)
Health and safety practices	The manufacturing unit of the Company is assessed on the mentioned parameters as part of the annual ISO audits.
Working Conditions	

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

No significant risk/ concerns were observed.

Leadership Indicators

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

Yes, the Company provides group life insurance to all its permanent employees and workers in the event of death.

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

The Company has protocols to ensure that any necessary statutory dues related to transactions with its value chain partners are deducted and deposited in compliance with applicable regulations. The Company expects its value chain partners to conduct all commercial dealings ethically and with integrity, adhering to fair business practices.

3. **Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Employees	Nil		Nil	
Workers				

4. **Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

No, the Company is yet to provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment.

5. **Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	The Company is working to incorporate a process to conduct due diligence for the said parameters. The data for the same shall be provided from the upcoming years.
Working Conditions	

6. **Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

Not Applicable

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.**

Any individual, group, or institution that contributes to enhancing the Company's business chain is considered a "Key Stakeholder" or "Key Stakeholder Group." This broadly includes Employees, Suppliers, Vendors, Shareholders/Investors, Customers, and Regulators. We are committed to fostering strong relationships with all stakeholders, both internal and external, and to meeting their expectations and requirements.

2. **List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.**

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	The Company engages with their employees though Community Meetings and Emails	Regular	To maintain employer – employee connect
Shareholders/ Investors	No	The Company engages with their shareholders and investors through various channels such as Meetings, Emails, Advertisement, Website and Intimation to BSE Limited (Stock Exchange)	Annual and on need basis	To stay abreast of the developments in the Company

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community, Meetings, Notice Board, Website, Other)	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Customers	No	The Company engages with their customers through multiple physical and digital channels	Regular	Customer Satisfaction / Resolution
Vendors	No	The Company engages with their vendors through multiple physical and digital channels	Need based	To enhance business activities
Communities and NGOs	Yes	The Company engages with the Communities and NGOs through physical meetings	Frequent	To support the Society / CSR Initiatives

Leadership Indicators

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

We are committed to maintaining continuous, proactive engagement with our stakeholders, reflecting our dedication to transparency and accountability. Our management team actively engages with stakeholders through various platforms to ensure their feedback on economic, environmental, and social issues is incorporated.

The Corporate Social Responsibility (CSR) Committee is crucial in developing and recommending CSR policies to the Board. It also carefully monitors CSR expenditures, budget allocations, and related activities to ensure they align with our commitment to social responsibility.

Additionally, the Stakeholders' Relationship Committee is responsible for overseeing statutory compliance, handling investors' and shareholders' grievances, ensuring timely dividend payouts, and enhancing trust and transparency in our interactions with investors and shareholders.

In line with our commitment to shareholder engagement, we provide investors and shareholders the opportunity to interact with Board Members annually during the Annual General Meeting (AGM). This forum helps us stay aligned with the evolving needs and concerns of our stakeholders, reinforcing our commitment to being accountable and responsive to their interests.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

The Company has set up multiple communication channels to foster open dialogue and address issues important to stakeholders. This approach helps create shared value and supports our commitment to contributing positively to a sustainable society.

At present, Elpro does not engage in consultation with its stakeholders to recognize and address environmental and social concerns. Nevertheless, the Company has pledged to integrate this process into its operations in the upcoming years, in accordance with regulatory demands.

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

The Company's CSR initiatives are designed to benefit those who are disadvantaged, vulnerable and marginalized in society. The Company's Corporate Social Responsibility (CSR) policy directs engagement with marginalized/vulnerable groups. Our CSR strategy is based on our dedication to empowering local communities near our activities and helping to create better times ahead for all.

PRINCIPLE 5: Businesses should respect and promote human rights

Essentials 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)
Employees						
Permanent	54	41	75.93	Nil The Company is currently in the advancement of stages for developing a comprehensive training module on human rights issues for its employees. This initiative underscores our commitment to fostering an informed and respectful workplace that prioritizes human rights.		
Other than permanent	Nil	Nil	Nil			
Total Employees	54	41	75.93			
Workers						
Permanent	Nil	Nil	Nil	Nil. The Company is currently in the advancement of stages for developing a comprehensive training module on human rights issues for its employees. This initiative underscores our commitment to fostering an informed and respectful workplace that prioritizes human rights.		
Other than permanent	4	4	100			
Total Workers	4	4	100			

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

Category	FY 2024-25					2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	54	Nil	Nil	54	100.00	60	Nil	Nil	60	100.00
Male	51	Nil	Nil	51	100.00	52	Nil	Nil	52	100.00
Female	3	Nil	Nil	3	100.00	8	Nil	Nil	8	100.00
Other than Permanent	Not Applicable									
Male										
Female										
Workers										
Permanent	0	Nil	Nil	Nil	Nil	1	Nil	Nil	1	100.00
Male	0	Nil	Nil	Nil	Nil	1	Nil	Nil	1	100.00
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Other than Permanent	4	Nil	Nil	4	100.00	6	Nil	Nil	6	100.00
Male	4	Nil	Nil	4	100.00	6	Nil	Nil	6	100.00
Female	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (Rs. In Lakhs)	Number	Median remuneration/ Salary/ Wages of respective category (Rs. In Lakhs)
Board of Directors (BoD)*	5	55.46**	1	NA
Key Managerial Personnel	3	55.46	0	NA
Employees other than BoD and KMP	48	6.06	3	3.26
Workers	4	2.09	0	NA

* Sitting fees paid to the directors has not been considered for computing median.

** This represents remuneration paid to the Chairman and Managing Director

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

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages	0.00	0.00

Note: Considered worker data only

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)

At present, the Company's Human Resource (HR) Manager handles human rights issues, as these matters are considered part of employee grievances.

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

The Company recognizes the significance of addressing grievances promptly and effectively to protect human rights. Currently, all human rights concerns and grievances are reported to the Company's Human Resource (HR) Manager, who conducts investigations to ensure timely resolution.

Complaints related to sexual harassment are reported to and handled by the Internal Complaints Committee.

Furthermore, under the Company's Whistleblower Policy, employees can raise concerns anonymously, without fear of retaliation.

6. 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 the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual harassment	Nil. No complaints were raised by employees/ workers on the mentioned parameters.			Nil. No complaints were raised by employees/ workers on the mentioned parameters.		
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:

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil. No complaints were filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.	
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 is unwavering in its commitment to prevent any discrimination, retaliation or harassment directed at employees who utilize the Vigil Mechanism to report concerns or actively engage in investigations. This commitment is reinforced by the Whistle blower Policy and Code of Conduct, all of which strongly emphasize the safeguarding of the complainant's identity and the preservation of confidentiality at every stage of the investigative process.

In alignment with statutory requirements, the Company has established an Internal Complaints Committee. This committee is specifically designed to address and resolve issues stemming from sexual harassment.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, compliance with human rights standards is integrated into our business agreements and contracts.

10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Company's plants and offices are currently not assessed on the mentioned parameters. However, the same shall be assessed and taken up accordingly on need basis.
Forced/involuntary labour	
Sexual Harassment	
Discrimination at workplace	
Wages	

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

Leadership Indicators

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

The Company is committed to protecting and addressing human rights of all stakeholders. The Company expresses a dedication to adapting its processes whenever necessary and maintains an open-door policy for all employees and stakeholders. Despite this commitment, there hasn't been any compelling scenario or urgent need that has emerged to necessitate modifications to the existing processes. As of now, the Company has not encountered circumstances that mandate immediate changes, and the open-door policy serves as an avenue for continuous communication and feedback from employees and stakeholders, fostering a proactive approach to potential improvements.

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

At present, the Company does not engage in Human Rights due diligence. Nevertheless, it expresses a willingness to evaluate the significance of such diligence and is open to incorporating it into its operations in the coming years.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

The Company firmly believes in the importance of workplace accessibility as a cornerstone for promoting inclusivity and diversity. Recognizing that accommodating individuals with disabilities is essential, our Company strives to create an environment where everyone, regardless of their abilities, has equal opportunities to participate and contribute.

In line with this, the Company is committed to provide for special provisions to differently abled visitors as per Rights of Persons with Disabilities Act, 2016 whenever required.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Company's value chain are currently not assessed on the mentioned parameters. However, the same shall be assessed and taken up accordingly on need basis.
Discrimination at workplace	
Child Labour	
Forced Labour / Involuntary Labour	
Wages	

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

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 Mega Joules) and energy intensity, in the following format:1

Parameter	FY 2024-25 (In Mega joules)	FY 2023-24 (In Mega joules)
From renewable sources		
Total electricity consumption (A)	51,92,935.20	53,07,630.89
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	51,92,935.20	53,07,630.89
From non-renewable sources		
Total electricity consumption (D)	1,27,08,291.60	1,32,38,690.40
Total fuel consumption (E)	5,46,886.62	4,19,834.50
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	1,32,55,178.22	1,36,58,524.90
Total energy consumed (A+B+C+D+E+F)	1,84,48,113.42	1,89,66,155.79
Energy intensity per rupee of turnover – MJ/Rupee (Total energy consumption/ Revenue from Operations)	0.0088	0.017
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)2 – MJ/USD (Total energy consumed / Revenue from operations adjusted for PPP)	0.18	0.38
Energy intensity in terms of physical output3 – MJ/FTE	3,18,070.92	2,83,076.95
Energy intensity per Employee – MJ/Employee	3,41,631.73	3,16,102.60

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.

1 The above calculations are in accordance with Part B, Attribute 3 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

2 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

3 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any

The facilities of Elpro International Limited are not covered under the Government of India's Perform, Achieve, and Trade (PAT) Scheme.

3. Provide details of the following disclosures related to water, in the following format:4

Parameter	FY 2024-25 (Kilolitres)	FY 2023-24 (Kilolitres)
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	71,839.00	70,876.11
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	71,839.00	70,876.11
Total volume of water consumption (in kilolitres)*	57,471.20	56,700.89
Water intensity per rupee of turnover – KL/Rupee (Water consumed / Revenue from operations)	0.000028	0.000051
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)5 – KL/USD (Total water consumption / Revenue from operations adjusted for PPP)	0.00057	0.0011
Water intensity in terms of physical output6 – KL/FTE	990.88	846.28
Water intensity per Employee – KL/Employee	1,064.28	945.01

*Water consumption is assumed to be 20% of the total water withdrawal, in accordance with the Manual on Sewage and Sewerage Treatment (2nd Edition), Central Public Health and Environmental Engineering Organisation.

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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

4. Provide the following details related to water discharged

Parameter	FY 2024-25	FY 2023-24
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater		
- No treatment	-	-

4 The above calculations are in accordance with Part B, Attribute 2 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

5 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

6 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

Parameter			FY 2024-25	FY 2023-24
-	With treatment – please specify level of treatment		-	-
(iii)	To Seawater			
	-	No treatment	-	-
	-	With treatment – please specify level of treatment	-	-
(iv)	Sent to third-parties			
	-	No treatment	-	-
	-	With treatment* – Primary, Secondary and Tertiary	14,367.80	14,175.22
(v)	Others			
	-	No treatment	-	-
	-	With treatment – please specify level of treatment	-	-
Total water discharged (in kilolitres)			14,367.80	14,175.22

*Water discharge is assumed to be 80% of the withdrawal, in accordance with the Manual on Sewage and Sewerage Treatment (2nd Edition), Central Public Health and Environmental Engineering Organisation.

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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

The Company has installed a Sewage Treatment Plant (STP) at Elpro City Square Mall in Pune, Maharashtra, to treat wastewater generated from kitchens and washrooms. The STP, with a capacity of 325 KLD, employs a multi-stage process including primary, secondary, and tertiary treatment. During operation, it stabilizes the wastewater by maintaining pH between 6.5 and 8.5 and reducing Total Suspended Solids, Biological Oxygen Demand, Chemical Oxygen Demand, and Oil & Grease to 10–20 mg/l. The treated water is then reused for washroom flushing, cooling tower make-up, and horticultural purposes, promoting efficient water management within the premises.

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

Parameter	Please specify unit	FY 2024-25	FY 2023-24
NOx	The specified air pollutants are currently not quantified. However, the Company shall assess the same in future and take it up as required.		
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)			
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	36.25	29.75
Total Scope 2 emissions8 (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	9,238.93	9,478.90
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO2 equivalent/ Rupee	0.0000044	0.0000085
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP)9 (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO2 equivalent/USD	0.000092	0.00019
Total Scope 1 and Scope 2 emissions intensity in terms of physical output10	Metric tonnes of CO2 equivalent/FTE	159.92	141.92
Total Scope 1 and Scope 2 emission intensity per Employee	Metric tonnes of CO2 equivalent/Employee	171.76	158.48

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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Yes. The Company has undertaken projects to reduce greenhouse gas emissions through energy efficiency and the use of renewable energy. The Company has installed energy-efficient LED lighting with inbuilt sensors in critical areas and implemented smart HVAC systems that optimize cooling based on real-time occupancy and weather conditions, both of which help reduce electricity consumption. Additionally, the Company has installed rooftop solar power at Elpro City Square Mall, Pune, under a Power Purchase Agreement (PPA) model, reducing reliance on conventional energy sources. These measures have led to optimized energy use, lower operational costs, and a more sustainable business model, contributing to the reduction of GHG emissions.

7 The above calculations are in accordance with Part B, Attribute 1 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

8 The above calculations as per the updated emission factors provided in the CO_2 Baseline Database for the Indian Power Sector – User Guide, Version 20.0, December 2024, published by the Central Electricity Authority, Ministry of Power, Government of India.

9 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

10 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

9. Provide details related to waste management by the entity, in the following format:11

Parameter	FY 2024-25	FY 2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please Specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Wet waste	52.65	49.63
Dry waste (Paper, Cardboard, Plastic)	550.96	513.88
Total (A+B + C + D + E + F + G + H)	603.61	563.51
Waste intensity per rupee of turnover – MT/Rupee (Total waste generated / Revenue from operations)	0.00000029	0.00000050
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)12 – MT/USD (Total waste generated / Revenue from operations adjusted for PPP)	0.0000060	0.000011
Waste intensity in terms of physical output13 – MT/FTE	10.41	8.41
Waste intensity per Employee – MT/Employee	11.18	9.39
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste – Other Non-hazardous Waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations - Composting (Wet Waste)	52.65	49.63
Total	52.65	49.63
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste - Other Non-hazardous Waste		
(i) Incineration – Dry Waste	550.96	513.88
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	550.96	513.88

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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

11 The above calculations are in accordance with Part B, Attribute 4 of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

12 The above calculations are in accordance with Part A, Section 1(I) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

13 The above calculations are in accordance with Part A, Section 1(II) of the Industry Standards Note (December 2024) on the Business Responsibility and Sustainability Report (BRSR) Core, jointly issued by ASSOCHAM, CII, and FICCI, pursuant to Regulation 34(2) of the SEBI (LODR) Regulations, 2015, and as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122.

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

The Company does not generate or utilize hazardous waste in its operations. For non-hazardous waste, a structured waste management system is in place, with a strong focus on efficient handling and processing of organic waste. To achieve this, the Company has adopted advanced decentralized organic waste management technologies provided by Smartenviro Systems Private Limited.

One of the key solutions used is the SMART Xpress Composting Machine, which treats biodegradable waste directly at the source. The process begins with the collection and segregation of organic waste, which is then broken down by the system using shredding (optional), heating, and microbial action. The machine operates at thermophilic temperatures of about 50-55°C, enabling rapid decomposition and moisture reduction. Within 3-4 days, the system produces high-quality compost that can be directly applied to soil as a conditioner, thereby enhancing soil fertility.

This approach minimizes waste volume, reduces the environmental footprint of disposal, and ensures that organic waste is turned into a useful by-product. By processing waste at the source and generating compost, the Company demonstrates a sustainable and effective waste management strategy while avoiding reliance on hazardous chemicals in its processes.

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	Types of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
The Company does not conduct its operations in ecologically sensitive or environmentally fragile regions. This approach reflects a precautionary stance aimed at reducing potential ecological risks and safeguarding biodiversity. By ensuring that its facilities are not located within such vulnerable zones, the Company limits its environmental footprint and avoids disruption to natural habitats.			

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 Environmental Impact Assessment (EIA) was undertaken by the Company during the current reporting year.					

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

Serial Number	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 taken, if any action
There were no material non-compliances reported in the financial year.				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

(i) Name of the area – Not Applicable

(ii) Nature of operations – Not Applicable

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

Parameter	FY 2024-25	FY 2023-24
Water withdrawal by source (in kilolitres)		
(i) Surface water	Not Applicable	
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	Not Applicable	
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

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

No external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

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

Scope 3 emissions have been calculated on a limited basis, considering only the waste generated and disposed of during the Company's operations.

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions - Limited (Break-up of the GHG into CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, if available)	Metric tonnes of CO_2 equivalent	4.00	3.74
Total Scope 3 emissions per rupee of turnover	Metric tonnes of CO_2 Equivalent/Rupee	0.0000000019	0.0000000033
Total Scope 3 emission intensity per Employee	Metric tonnes of CO_2 Equivalent/ Employee	0.074	0.062

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 external review or independent analysis has been conducted to evaluate our operations, performance, or compliance with applicable standards and regulations.

With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

The Company does not conduct its operations in ecologically sensitive or environmentally fragile regions. This approach reflects a precautionary stance aimed at reducing potential ecological risks and safeguarding biodiversity. By ensuring that its facilities are not located within such vulnerable zones, the Company limits its environmental footprint and avoids disruption to natural habitats.

3. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	LED lighting for energy optimization	The Company has deployed Light Emitting Diode (LED) lighting across multiple areas to improve energy utilization: Parking Area: • 20 Watts LED lights • 36 Watts LED lights Mall Common Area: • 15 Watts LED lights • 12 Watts LED lights • 7 Watts LED lights • 30 Watts LED lights	The use of LED lighting has resulted in reduced energy consumption and improved operational efficiency: Enhanced Energy Efficiency: LEDs require much less electricity compared to conventional incandescent or fluorescent lamps, generating significant energy savings. Lower Power Demand: LEDs produce equivalent light using less energy, making them more efficient. Extended Lifespan: Longer-lasting LED lamps minimize replacement frequency and conserve resources further.
2	Indoor greenery through potted plants	The Company has enhanced the premises by placing potted plants across different sections of the mall to create a healthier and eco-friendly environment.	This initiative supports reduction of greenhouse gas (GHG) emissions and mitigates indoor air pollutants. It has also contributed to improved indoor air quality, increased greenery within the workplace, and created a more welcoming, sustainable, and pleasant atmosphere for employees as well as visitors.

Sr. No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
3	Installation of rooftop solar panels	The Company has commissioned a rooftop solar power system at the mall, capable of generating approximately 630 kWh of electricity per hour. This clean energy source directly supports the mall's electricity requirements while reducing dependence on conventional grid power.	The initiative has lowered greenhouse gas emissions by substituting renewable energy for fossil-fuel-based electricity. In addition, the solar system powers energy-efficient devices such as LEDs and CFLs, which operate effectively with lower voltage, thereby minimizing power losses and improving overall efficiency. This results in significant cost savings, reduced energy intensity, and a more sustainable energy model.
4	On-site treatment of organic biodegradable waste	The Company has deployed a SMART Xpress Composting machine within the premises to process organic biodegradable waste directly at the source. The system uses a simple mechanism to break down organic matter, followed by a 2–3 day curing process, resulting in deodorized compost.	This initiative promotes sustainable waste management by diverting organic waste from landfills and converting it into nutrient-rich compost. The compost acts as a natural soil conditioner, enhancing fertility, improving soil structure, and supporting healthier plant growth, thereby contributing to circular economy practices.

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

Yes, the Company has a Disaster Management Plan in place. The plan identifies potential risks to operations, people, and property, and defines clear steps to minimize damage and restore normalcy. It can be activated fully or partially, with initial alerts verified internally and communicated through the public address system. Dedicated teams manage specific responsibilities, including overall coordination, communication, firefighting, medical assistance, evacuation, and support for vulnerable individuals. Procedures cover evacuation protocols, manual call point activation, and handling of emergencies such as bomb threats, while emergency contact numbers are clearly listed. This ensures preparedness, coordination, and safety during disruptions.

5. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

There have been no significant environmental impacts observed across the Company's value chain during the reporting period.

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

The Company has not undertaken an evaluation of its value chain partners for environmental impacts in the reporting year. This aspect may be considered for review in the future as required.

7. How many Green Credits have been generated or procured:[14]

a) By the listed entity – Nil

b) By the top ten (in terms of value of purchases and sales, respectively) value chain partners – Nil

[14] The above disclosure is made as per the SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2025/42 dt. 28th March 2025.

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

Essential Indicators

a) Number of affiliations with trade and industry chambers/ associations.

The Company is a part of one Industry Chamber / Association.

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	Shopping Centre Association of India (SCAI)	National

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

Name of authority	Brief of the case	Corrective active taken
There have been no instances of anti-competitive conduct by the entity.		

Leadership Indicators

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

Sr. No	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, If available
The Company did not engage in any public policy advocacy during the reporting year.					

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
No Social Impact Assessment (SIA) projects were undertaken by the Company during the reporting year.					

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)	5 of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
Not Applicable. No project attracting R&R was undertaken by the Company in the reporting year.						

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

For any grievances, the community can contact the Company through its official website: www.elpro.co.in. The Company is committed to resolving such grievances in a timely and responsible manner.

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

	FY 2024-25	FY 2023-24
Directly sourced from MSMEs/ small producers	47.32%	48.85%
Directly from within India	23.05%	8.14%

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

Location	FY 2024-25	FY 2023-24
Rural	Nil	Nil
Semi-Urban	Nil	Nil
Urban	74.38	72.35
Metropolitan	25.62	27.65

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Not Applicable.	

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

S. No	State	Aspirational District	Amount spent (In INR)
Nil. No on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies.			

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

At present, the Company does not have specific initiatives in place to encourage the on boarding of suppliers from marginalized or vulnerable groups. However, there is an acknowledgment of the potential importance of such initiatives. The Company expresses a commitment to assessing the need for these initiatives and undertaking them accordingly in the future.

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

Not Applicable

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

Not Applicable

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

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

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the case	Corrective Action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S. No	CSR Project	No. of persons benefitted from CSR projects	% of beneficiaries from vulnerable and marginalized groups
Nil			

Note: The Company was having surplus arising out of the CSR projects or programmes or activities of the previous financial years (excess amount spent in the earlier years) of Rs. 261.21 Lakhs and out of which, the Company have set off the CSR liability of Rs. 43.50 Lakhs for financial year 2024-25, in compliance with Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014. For more details, kindly refer Annexure IV to the Directors' Report i.e., Report on Corporate Social Responsibility (CSR) Activities.

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

Essential Indicators

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

The Company receives consumer complaints and feedback through Customer Feedback Forms, Google My Business, and Social Media.

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	Nil
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		
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						
Total						

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

	Number	Reasons for recall
Voluntary recalls	Not Applicable.	
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 a Cybersecurity policy in place. This policy is accessible to all employees as it is made available on the Company's intranet. This ensures that employees of the organization have ready access to the guidelines and regulations outlined in the said policy, promoting awareness and adherence to established standards for information technology usage within the Company.

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.

Not Applicable.

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

Not Applicable

c. Impact, if any, of the data breaches

Not Applicable

Leadership Indicators

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

The Company provides information about its products and services on the following website: https://elprocitysquare.com/

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

The Company informs and educates its customers about the safe and responsible use of its products and services through signage displayed throughout the mall. Additionally, safety instructions are provided along with product deliveries to customers and employees are being trained on regular basis to ensure customer safety and security.

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

The Company informs customers about all relevant essential services through Public Announcements, Website and Social Media.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

No