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BATTERY EPR · ANNUAL RETURN PLAYBOOK

Battery EPR annual return FY 2025–26: the 30 November filing playbook.

Who files and for which year, what Form 3 asks for and what the portal already holds, how to reconcile sales and certificates, and the checks to run before you submit.

BATTERY WASTE MANAGEMENT RULES, 2022 | FY 2025-26 | DUE 30 NOV 2026

Position as of 28 October 2026

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This playbook reflects the position on 28 October 2026 and will be updated as notices change.

Preface

Battery producers in India now file their annual Extended Producer Responsibility (EPR) return on CPCB's centralised portal under the Battery Waste Management Rules, 2022. The return is short — Form 3 has seven items — but it rests on data built up over the year: sales by battery type and chemistry, material percentages, metal-wise targets and EPR certificates bought from registered recyclers.

For FY 2025-26, the Ministry of Environment, Forest and Climate Change has extended the last date for producers' annual returns from 30 June to 30 November 2026. Its memorandum records why: producers had asked for more time because of operational and technical challenges in compiling and reconciling compliance data. That is the work this playbook is about.

Chapter by chapter, it covers who must file and for which year, what Form 3 asks for and what the rest of the portal already holds, how to reconcile sales and battery categories, what counts as certificate proof — and what happens when certificates fall short — and a pre-submission checklist with an escalation route.

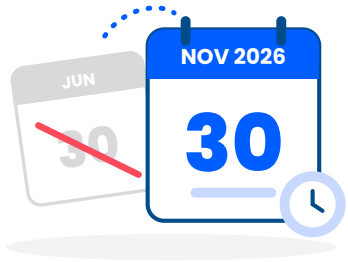
Every date, rule and figure is taken from official documents on the CPCB Battery EPR portal and the Gazette; the Sources page links to each one. Where the public record is silent or out of date, we say so rather than fill the gap.



CHAPTER 01

Who files, and for which financial year

The Rules set 30 June as the annual-return date. For FY 2025-26, the Ministry has moved it to 30 November 2026 — for producers' annual returns.



30 Nov 2026
Extended last date for producers' FY 2025-26 annual returns

30 June
Date the Rules set for Form 3 — Rule 4(11)

9 months
Longest relaxation the Centre can order — Rule 14(6), added in 2023

> MOEF&CC OFFICE MEMORANDUM, 27 AUGUST 2026
>
> "...in accordance with the sub-rule 6 of Rule 14 of the Battery Waste Management (Amendment) Rules, 2023, Ministry hereby extends the timeline for filing of annual returns by the producers till 30th November, 2026 for FY 2025-26."

Source: MoEF&CC (HSM Division), F. No. 12/136/2021-HSM, 27 Aug 2026 — eprbattery.cpcb.gov.in. The portal home page also states: "Last date of AR filing for F.Y. 2025-2026 is extended till 30th November 2026."

FY 2025-26 or FY 2026-27?

QUESTION	ANSWER
Which year does this return cover?	FY 2025-26 — batteries and obligations for 1 April 2025 to 31 March 2026. The memorandum says so expressly: "for FY 2025-26".
When is it filed?	During FY 2026-27. The Rules require the return "by 30th June of the next financial year" (Rule 4(11)); the extension moves that to 30 November 2026.
And the FY 2026-27 return?	Covers 1 April 2026 to 31 March 2027, and falls due by 30 June 2027 under Rule 4(11) unless it is relaxed again.

The memorandum records the reason from CPCB's letter of 10 August 2026: producers had asked for time "due to operational and technical challenges in timely compilation and reconciliation of compliance related data". Reconciliation is the bottleneck — which is why Chapters 3 and 4 matter more than the form itself.

Three years of extensions

FINANCIAL YEAR	EXTENSION ORDERS (MOEF&CC)	LATEST DATE ORDERED
FY 2023-24	10 Jul 2024 (→ 30 Aug 2024) · 12 Nov 2024 (→ 31 Dec 2024) · 16 Jan 2025 (→ 31 Mar 2025)	31 Mar 2025
FY 2024-25	10 Jul 2025 (→ 30 Sep 2025)	30 Sep 2025
FY 2025-26	27 Aug 2026 (→ 30 Nov 2026)	30 Nov 2026

Sources: MoEF&CC orders of 12 Nov 2024 and 16 Jan 2025 (F. No. 03/1/2024-HSMD), 10 Jul 2025 (F. No. 12/36/2019-HSM) and OM of 27 Aug 2026 — eprbattery.cpcb.gov.in; the 10 Jul 2024 order is cited in the 12 Nov 2024 order. Dates are the latest orders posted on the portal as of 30 Oct 2026.

Who is a producer

The obligation follows the brand and the import, not the factory. Since the 2023 amendment, the definition has four limbs.

PRODUCER, RULE 3(1)(U)	IN PRACTICE
(i) Manufacture and sale under own brand	Including batteries sold inside equipment, and refurbished batteries
(ii) Sale under own brand of batteries made by others	Private-label and white-label sellers
(iii) Import of battery or equipment containing battery	Importers — CPCB FAQ: in the Form 1(A) registration, list your own brand name, not the imported battery's
(iv) Manufacture or assembly for a producer in (ii), without own brand	Added by the 2023 amendment

Sources: Battery Waste Management Rules, 2022, S.O. 3984(E); Amendment Rules, 2023, S.O. 4669(E); CPCB FAQ (General) — eprbattery.cpcb.gov.in

The 2023 amendment also widened the base: the obligation covers batteries "put to self-use" as well as those placed on the market (Rule 4(1), 4(2A)), and Form 3 now asks for pre-consumer waste battery from manufacturing, assembly or import (Rule 4(2)). The Rules apply to all batteries "regardless of chemistry, shape, volume, weight, material composition and use", except those in equipment for essential security interests or military purposes, and equipment sent into space (Rule 2); they define four types — portable, automotive, industrial and electric vehicle (Rule 3).

One more sense of "which year": Schedule II ties each compliance year's target to the quantity of batteries placed on the market in a specified *earlier* year — and, for producers entering the market after the Rules were published, to each battery type's average life — and Form 3 item 4 asks for batteries placed on the market "of the year, on which Extended Producer Responsibility target is calculated". The FY 2025-26 return therefore draws on older sales data, not only last year's.

Scope of the extension — the memorandum extends "annual returns by the producers". It does not mention Form 1(C), the separate return on batteries placed on the market, also due 30 June (Rule 4(7)), nor recyclers' and refurbishers' quarterly Form 4 returns. If your filing depends on either, confirm the position through the portal's ticketing module.

CHAPTER 02

Form 3 and the rest of the EPR portal

The 2023 amendment replaced Form 3 entirely. This is the current version, filed with CPCB and the State Pollution Control Board.



ITEM	FORM 3 — ANNUAL RETURN BY PRODUCER
1–3	Name of producer; registered address, website and contact details; authorised person(s) with full address, e-mail, landline and mobile
4	Battery placed in the market in the year on which the EPR target is calculated — by financial year and type, in number, total weight and dry weight of battery material
5	EPR obligation(s); weight of battery material refurbished or recycled; weight recovered; details of disposal
6	EPR certificates — number of certificates, recycler- or refurbisher-wise
7	Pre-consumer waste battery and ways of disposal (recycling, other ways, final disposal)

Source: Battery Waste Management (Amendment) Rules, 2023, S.O. 4669(E), para 15 — "Note: EPR target compliance includes Battery put to self-use."

How the portal collects it

1. **General information**
   Pre-filled from your profile; not editable in the return.

2. **Waste battery collected and sent to recycler**
   Type, kind, source (collection centre or other), tonnes collected, registered recycler and tonnes sent.

3. **Used battery collected and sent to refurbisher**
   The same fields for refurbishment. Data in either this or the recycler tab is mandatory.

4. **End products data**
   For each end product: annual target, credits in your wallet, and credits applied — up to that product's target for the year.

Source: CPCB, Guidance Document for Producers under Battery Waste Management, section 9 — eprbattery.cpcb.gov.in

The data Form 3 depends on

These portal records are not part of the return, but the return is built from them. If they are wrong, Form 3 is wrong.

PORTAL RECORD	WHAT IT HOLDS	WHY IT MATTERS FOR FORM 3
Form 1(C) return	Battery manufactured, assembled or imported in the preceding year, incl. self-use — by 30 June (Rule 4(7))	The placed-on-market base for targets
Daily sales data	Date, FY, quarter, battery type, composition, brand, quantity in kg (incl. self-use), invoice	Generates EPR targets under Schedule II
Registration data	Producer type, battery type, composition, brand, HSN code; year-wise sales with self-declaration	Defines which categories you are obligated in
Battery material %	Material percentages by composition (an average where several Li-ion chemistries are sold)	Converts collection targets into metal-wise targets
EPR Targets table	Metal-wise targets for each financial year	The "annual target" in the end-products tab
My Wallet	Certificates by metal — owner, generator, number, quantity, date	The "available credits" you apply in the return

Sources: CPCB, Guidance Document for Producers (sections 4–8); CPCB, Instruction Sheet for Registration of Producers/Manufacturers; Rule 4(7) as amended 2023 — eprbattery.cpcb.gov.in

TWO LOCKS TO KNOW ABOUT

CPCB's guidance document says sales entries cannot be edited or deleted "after 30-June of every year or annual return for that FY is filed, whichever is earlier", and that the "Add Material" step activates only after 30 June. A certificate stays transferable only until it is used in an annual return.

What we could not confirm — the extension memorandum does not say whether the 30 June edit lock on FY 2025-26 sales data has been lifted. Check the portal before relying on correcting sales figures, and raise a ticket if an entry you need to change is locked.

CHAPTER 03

Battery sales and category reconciliation

Schedule II makes every EPR target specific to the kind of battery — lead acid, Li-ion, nickel cadmium, zinc-based and others — within each of four types.



1 · Sales register against portal sales data

Match your books to the portal's daily sales entries for each type and composition, quarter by quarter. The portal accepts one entry per type and kind per quarter, in kilograms, with the invoice uploaded.

2 · Self-use and in-house imports

Self-use counts towards the obligation (Rule 4(1), 4(2A)); the portal's sales form "includes quantity utilized for self-use". CPCB's FAQ adds that an entity importing batteries for in-house use must register and file annual returns.

3 · Category boundaries

Portable: sealed, under five kilograms, not for industrial, EV or automotive use. Automotive: starter, lighting or ignition only. EV: traction for road vehicles. Industrial: the remainder, including energy storage systems (Rule 3). Classify against these, not product-line names.

4 · Form 1(C), sales data and Form 3 must tell one story

Reconcile numbers, total weight and dry weight across Form 1(C), the sum of daily sales entries and Form 3 item 4 before filing. Check declared material percentages per composition against current product specifications.

WHY IT MATTERS

CPCB's EC guidelines list "providing false information / wilful concealment of material facts" and "submission of forged/manipulated documents" as grounds for environmental compensation, with action under section 15 of the Environment (Protection) Act, 1986.

Sources: Schedule II(iv); Rules 3, 4 (as amended 2023); CPCB Guidance Document for Producers; CPCB Instruction Sheet; CPCB EC Guidelines (Sep 2024) — eprbattery.cpcb.gov.in

CHAPTER 04

Recycler EPR certificate proof and exceptions



Producers meet their obligation through EPR certificates made available by registered recyclers or refurbishers (Schedule II(v)), listed recycler- or refurbisher-wise in Form 3.

RULE	WHAT IT REQUIRES
4(11)	Details of the registered recyclers from whom certificates were procured must be provided with the return.
10(6)–(7)	Certificates are generated by CPCB on the portal, based on the weight of waste battery processed and battery material produced.
10(9)	A certificate in a category can only be used for off-setting, carry forward and sale in the same category.
10(10)	Surplus certificates may be bought from other producers of the same category.
10(11)	Purchases are capped at current-year liability + leftover liability + 10% of current-year liability.
10(12)	Certificates adjust against earlier liability first, and cannot be exchanged again once used.
10(14)	Certificates are valid for seven years.
10(17)–(18)	Prices must sit between 30% and 100% of the environmental compensation (2024 amendment).

Sources: Battery Waste Management Rules, 2022, Rules 4 and 10, as amended 2023 (S.O. 4669(E)) and 2024 (G.S.R. 190(E))

The certificate price band, by metal

METAL	EC = HIGHEST PRICE (RS PER KG OF METAL)	CERTIFICATE PRICE RANGE (RS PER KG)
Lead (Pb)	18	5.4 – 18
Lithium (Li)	2,400	720 – 2,400
Cobalt, Nickel, Manganese	555 each	166 – 555
Copper (Cu)	270	81 – 270
Aluminium (Al), Iron (Fe)	120 each	36 – 120

Source: CPCB, Guidelines for imposition of Environmental Compensation under BWM Rules, 2022 — notice of 10 Sep 2024, MoEF&CC concurrence 9 Sep 2024, Section 5.1. Cadmium and zinc are set at the lithium rate.

Exceptions: shortfalls and exemptions

WHEN CERTIFICATES FALL SHORT

- The return can still be filed: the portal accepts 0 credits against a target, and EC is then levied (Guidance Document, section 9).
- EC for a target shortfall is charged at the metal rates on the previous page (EC Regime 1, Rule 13(4)).
- Paying EC does not discharge the obligation; it carries forward for three years (Rule 13(6)).
- Make good the shortfall within one, two or three years and 75%, 60% or 40% of the EC is returned; after three years it is forfeited (Rule 13(6)–(7)).
- If recyclers have no certificates available, the producer must collect in line with its allocated target (Schedule II(v), as amended 2023).

WHAT SITS OUTSIDE THE OBLIGATION

- Batteries in military or security equipment, and in equipment sent into space (Rule 2(2)).
- No certificates are generated for recycling imported waste battery (Rule 10(8)).
- CPCB FAQ: a brand not placing batteries on the Indian market (e.g. export-only) has no EPR obligation.
- CPCB FAQ: an importer or manufacturer supplying a business that sells under its own brand is not obligated — that business is.

A caution on the FAQ — CPCB's FAQ is undated and quotes the 2022 definition of producer. The 2023 amendment added limb (iv): manufacturers or assemblers supplying a producer without their own brand. Before relying on an FAQ exemption, check it against the amended definition.

Late or missing returns

Non-submission of the annual return is listed under EC Regime 2: Rs 20,000 for a first default, Rs 40,000 for a second and Rs 80,000 for a third, with the guidelines adding that this regime "will increase by 10% every year". CPCB's guidance document says a "Return Not Filed" EC is levied automatically once the filing period expires. EC not paid on time attracts interest at 12% a year within one month and 24% within three months; beyond three months, the guidelines list closure of the unit, seizure of trade documents and action under section 15(1) of the Environment (Protection) Act.

Sources: CPCB EC Guidelines (Sep 2024), Sections 5.2, 6.0 and 7.0; CPCB Guidance Document for Producers, section 10 — eprbattery.cpcb.gov.in

MARKET CONTEXT, DATED

CPCB's notice of 30 April 2024 recorded 197,890.38 tonnes of EPR credits generated by recyclers, of which only 27,580.52 tonnes had been transferred to producers — and asked producers to buy credits "to avoid non-compliance". Check current availability under "Buy EPR Credits" on the portal.

CHAPTER 05

Pre-submission QA and escalation checklist



Run it in order. Each check maps to a rule, a portal screen or a line in CPCB's guidance covered earlier.

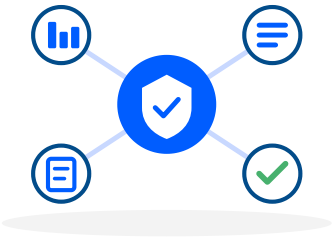
- [ ] **Confirm the window.** FY 2025-26 producer annual return, last date 30 November 2026 (MoEF&CC OM, 27 Aug 2026). Recheck the portal notice board for anything later.
- [ ] **Confirm you are the obligated entity.** Test each brand and import stream against all four limbs of Rule 3(1)(u), as amended in 2023.
- [ ] **Lock the categories.** Every sales line sits in one type (portable, automotive, industrial, EV) and one kind (lead acid, Li-ion, NiCd, zinc-based, other).
- [ ] **Reconcile three totals.** Form 1(C), the sum of daily sales entries, and Form 3 item 4 — in number, total weight and dry weight.
- [ ] **Include self-use and pre-consumer waste.** Self-use in sales; pre-consumer waste battery and its disposal in Form 3 item 7.
- [ ] **Read the EPR Targets table.** Note the metal-wise target for each end product before opening the return.
- [ ] **Audit the wallet.** Each certificate: right metal and category, within seven-year validity, from a registered recycler or refurbisher, within the purchase cap.
- [ ] **Fill the collection tabs.** Recycler or refurbisher data — at least one is mandatory — with source and tonnage.
- [ ] **Apply credits deliberately.** Up to each end product's target; once used, certificates cannot be transferred.
- [ ] **Price any shortfall honestly.** Estimate EC at the metal rates in Chapter 4 and get finance sign-off before filing with a gap.
- [ ] **File from the authorised person's login.** The portal asks that the authorised person's own email and mobile be used — not a consultant's or agent's.

Escalation: when a check fails

PROBLEM	ROUTE
Locked sales entry, portal error, missing certificate transfer	Lodge a ticket in the portal's ticketing module ("Create Ticket"); keep the ticket number with your filing file
Urgent query on compliance, registration or reporting	CPCB EPR helpline 011-43102350, as listed on eprbattery.cpcb.gov.in
Certificate shortfall you cannot close by the date	Escalate to finance and the compliance owner; decide between buying within the price band and filing with the gap (Chapter 4)

How Recykal can help

The obligation stays with the producer — the Rules are explicit that a producer may engage others, but "the obligations of meeting the Extended Producer Responsibility targets shall remain with the Producer" (Rule 4(10)). Recykal works alongside your team on the parts this playbook shows to be hardest.



1 Category-wise liability review

Checking each brand and import stream against the producer definition, and each sales line against the battery type and kind it belongs to.

2 Filing data reconciliation

Matching your sales register, Form 1(C), daily sales entries and Form 3 item 4 — numbers, total weight and dry weight — before anything is submitted.

3 Evidence collation

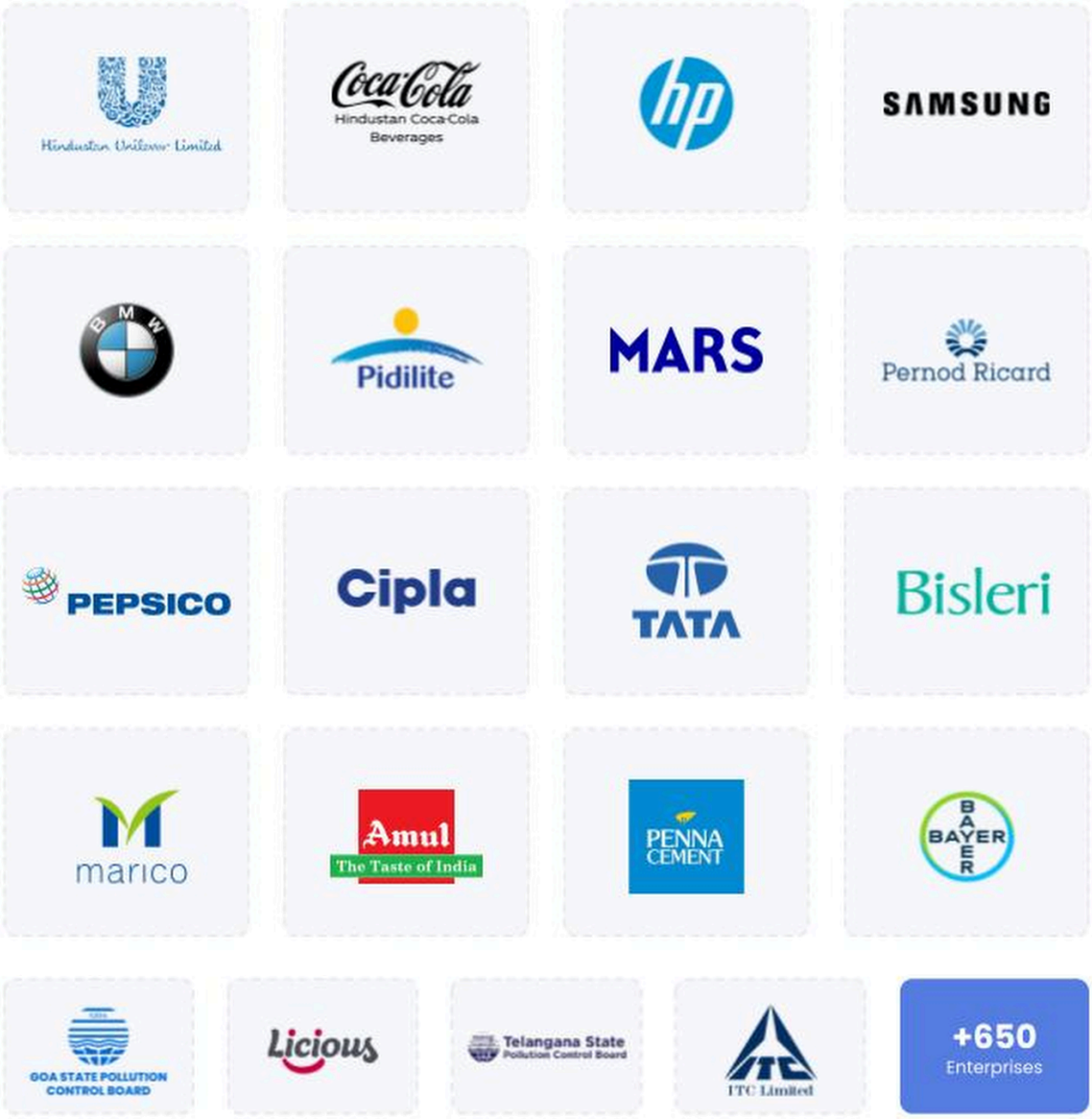
Assembling certificate records recycler-wise, invoices and collection data into one file that supports each figure in the return.

4 Specialist-assisted submission preparation

Preparing the return with your team so that your authorised person can review and submit it from their own login, as the portal requires.

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Take the next step

If your FY 2025-26 return is still being reconciled, there is time before 30 November 2026 to close the gaps this playbook describes. Talk to Recykal about a category-wise liability review and filing preparation — see the contact page at the end of this playbook.

Sources

All documents below were read in their official form on 28 October 2026. Official websites: CPCB Battery EPR portal eprbattery.cpcb.gov.in · Central Pollution Control Board cpcb.nic.in · Ministry of Environment, Forest and Climate Change moef.gov.in

RULES

Battery Waste Management Rules, 2022 — S.O. 3984(E), 22 Aug 2022 · eprbattery.cpcb.gov.in/upload/adminDoc/Battery-WasteManagementRules-2022.pdf

Battery Waste Management (Amendment) Rules, 2023 — S.O. 4669(E), 25 Oct 2023 · eprbattery.cpcb.gov.in/upload/adminDoc/Battery-Waste-Management-(Amendment)-Rules-2023.pdf

Battery Waste Management (Amendment) Rules, 2024 — G.S.R. 190(E), 14 Mar 2024 · eprbattery.cpcb.gov.in/upload/adminDoc/Battery_Waste_Management_(Amendment),_Rules_2024.pdf

Battery Waste Management (Second Amendment) Rules, 2024 — S.O. 2374(E), 20 Jun 2024 · eprbattery.cpcb.gov.in/upload/adminDoc/Battery_Waste_Management_Rules_20_June_2024.pdf

Battery Waste Management Amendment Rules, 2025 — S.O. 958(E), 24 Feb 2025 · eprbattery.cpcb.gov.in/upload/adminDoc/Battery_Waste_Management_(Amendment)_Rules,_2025.pdf

EXTENSION ORDERS AND NOTICES

MoEF&CC OM F. No. 12/136/2021-HSM, 27 Aug 2026 (FY 2025-26 → 30 Nov 2026) · eprbattery.cpcb.gov.in/upload/adminDoc/BATTERY WASTE-08272026172005.pdf

MoEF&CC Order F. No. 12/36/2019-HSM, 10 Jul 2025 (FY 2024-25 → 30 Sep 2025) · eprbattery.cpcb.gov.in/upload/adminDoc/MoEFCC Order dated 10.07.2025 …

MoEF&CC Order F. No. 03/1/2024-HSMD, 12 Nov 2024 (FY 2023-24 → 31 Dec 2024; the portal file is labelled 10.07.2024) · eprbattery.cpcb.gov.in/upload/adminDoc/MoEFCC_Order_dated_10.07.2024 …

MoEF&CC Order F. No. 03/1/2024-HSMD, 16 Jan 2025 (FY 2023-24 → 31 Mar 2025) · eprbattery.cpcb.gov.in/upload/adminDoc/AR_Extension_Order_dt_16_January_2025_0001.pdf

CPCB notices of 30 Apr 2024 — timelines for FY 2022-23/2023-24 returns, and transaction of EPR credits · eprbattery.cpcb.gov.in (notice board)

ENVIRONMENTAL COMPENSATION

CPCB, Guidelines for imposition of Environmental Compensation under BWM Rules, 2022 — notice of 10 Sep 2024; MoEF&CC concurrence 9 Sep 2024 · eprbattery.cpcb.gov.in/upload/adminDoc/Notice_EC Guidelines.pdf

GUIDANCE

CPCB, Guidance Document for Producers · eprbattery.cpcb.gov.in/upload/adminDoc/GuidanceManuals/Guidance Manual Producers.pdf

CPCB, Instruction Sheet for Registration of Producers/Manufacturers · eprbattery.cpcb.gov.in/upload/adminDoc/InstructionSheet.pdf

CPCB, Frequently Asked Questions (General) · eprbattery.cpcb.gov.in/upload/adminDoc/Frequently Asked Questions (General).pdf

A note on scope — this playbook summarises published rules and notices for general information; it is not legal advice. The Battery Waste Management (Third Amendment) Rules, 2024 (S.O. 5210(E), 3 Dec 2024), which concern penalty provisions under Rule 13, are not on the portal's document list and are not covered here.

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