

NAPEROL INVESTMENTS LIMITED

(formerly known as National Peroxide Limited)

CIN : L66309MH1954PLC009254

Registered Office: Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai – 400 001

Telephone : 022-66620000 / E-mail : secretarial@naperol.com / website: www.naperolinvestments.com

August 3, 2024

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

(Scrip Code – 500298)

Dear Sir / Madam,

Sub: Business Responsibility and Sustainability Report.

Pursuant to Regulations 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations 2015 ('Listing Regulations'), please find enclosed herewith the Business Responsibility and Sustainability Report for financial year 2023-24, which forms an integral part of the Annual Report for the financial year 2023-24.

This is for your information and record.

Yours faithfully,
For **Naperol Investments Limited**
(formerly known as National Peroxide Limited)

Arpit Maheshwari
Company Secretary
ACS-42396

Encl: as above.

Annexure II to Directors' Report

Business Responsibility and Sustainability Report

Naperol Investments Limited presents the 'Business Responsibility & Sustainability Report' (BRSR) for the financial year 2023-24, pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The Company understands the importance of ESG and has aligned its activities & initiative with the globally accepted ESG principles like UNSDGs. The data & numbers mentioned in the Report have been rationalised wherever required.

In this report, the words – 'Naperol', 'NIL', 'We', 'Our', 'the Company' are used interchangeably to denote Naperol Investments Limited. Following the implementation of the Composite Scheme of Arrangement between the Company, Naperol Investments Limited (now amalgamated with the Company), and NPL Chemicals Limited (now known as National Peroxide Limited) (referred to as 'NPL' or 'NPL Chemicals') and their respective shareholders and creditors ("the Scheme"), the chemical business of the Company was demerged and vested with NPL Chemicals with effect from September 11, 2023, with the appointed date being April 01, 2022. Further, pursuant to the Scheme, the name of the Company was changed to Naperol Investments Limited from National Peroxide Limited and name of NPL Chemicals Limited was changed to National Peroxide Limited.

The figures for FY 2022-23 & FY 2023-24 represent Naperol Investments Limited, however the figures of 2021-22 represent National Peroxide Limited as a whole.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

- 1. Corporate Identity Number (CIN) of the Listed Entity** – L66309MH1954PLC009254
- 2. Name of the Listed Entity** – Naperol Investments Limited (formerly known as National Peroxide Limited)
- 3. Year of incorporation** – 1954
- 4. Registered office address** – Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai – 400 001
- 5. Corporate address** – Same as above
- 6. E-mail** – secretarial@naperol.com
- 7. Telephone** - 022-66620000
- 8. Website** - <https://www.naperolinvestments.com>
- 9. Financial year for which reporting is being done** – 2023-24
- 10. Name of the Stock Exchange(s) where shares are listed :**

Name of the Exchange	Stock Code
BSE Limited	500298

- 11. Paid-up Capital** – ₹ 574.70 Lakhs
- 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. Chirag Kothari

Manager

Phone: 022-66620000

Email: secretarial@naperol.com

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). –

All the disclosures under this report are made on a standalone basis (i.e. only for the entity). The figures for 2022-23 & 2023-24 represent NIL, however the figures of 2021-22 represent NPL as a whole.

14. Name of assurance provider – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. July 12, 2023.

15. Type of assurance obtained – Not Applicable for the reporting period as per SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dt. July 12, 2023.

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Financial & Insurance Service	Other financial activity	100%

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Investments and Leasing	66309	100%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	-	1	1
International	-	-	-

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States & UTs)*	1
International (No. of Countries)	0

*The Company is in early stages of its Investment & Leasing business and as at end of reporting period, it holds investments only in its parent & group companies.

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

Considering the nature of operations and business activities of the Company, this is not applicable.

c. A brief on types of customers:

The Company engages in investment & leasing business.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	3	3	100.00	0	0.00
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total employees (D + E)	3	3	100.00	0	0.00

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S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
WORKERS						
4.	Permanent (F)	The Company does not have any permanent or other than permanent workers				
5.	Other than Permanent (G)					
6.	Total workers (F + G)					

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)	The Company does not have any differently abled employees				
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	The Company does not have any differently abled workers				
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	6	2	33.33
Key Management Personnel*	3	0	0.00

*KMP includes: Manager, Chief Financial Officer and Company Secretary.

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

	FY 2023-24			FY 2022-23			FY 2021-22		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	0.00	0.00	0.00	0.00	0.00	0.00	41.03	40.00	40.96
Permanent Workers	The Company does not have any permanent workers								

Note: For FY 21-22 since, operations of the Company were part of National Peroxide Ltd. ("NPL") the turnover rate is computed considering entire workforce of NPL.

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)
None				

VI. CSR Details

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

(ii) Turnover (in ₹) – ₹ 1.91 Crores

(iii) Net worth (in ₹) – ₹ 1,054.75 Crores

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) (If Yes, then provide web-link for grievance redress policy)	FY 2023-24			FY 2022-23		
		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	The Company shall set up the mechanism for grievance redressal in coming years, for its Communities – which is one of the key stakeholder for the Company.		-			-	
Investors (other than shareholders)	Not Applicable, as there are no Investors other than Shareholders						
Shareholders	Yes. SEBI prescribed mechanism of SCORES is in place and shareholders can register their grievances at https://scores.gov.in . The complaints of the shareholders are resolved by RTA and the Company as per the mechanism prescribed by SEBI	3	-	The complaints pertain to routine grievances which were resolved in a timely and effective manner.	2	-	The complaints pertain to routine grievances which were resolved in a timely and effective manner.
Employees and workers	Yes, Internal mechanism is in place in the form of Human Resource mechanisms & the Whistle Blower Policy available to employees. Web link: https://naperolinvestments.com/pdf/boardpolicies/Whistle_Blower_Policy.pdf		-			-	

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Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No)	FY 2023-24			FY 2022-23		
	(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
Customers	The Company shall set up the mechanism for grievance redressal in coming years, for its Customers – which is one of the key stakeholder for the Company.	-	-		-	-	
Value Chain Partners	The Company shall set up the mechanism for grievance redressal in coming years, for its Value Chain– which is one of the key stakeholder for the Company.	-	-		-	-	

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 implications¹

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.	Employee Diversity and Inclusion	Risk	Entities in the investment industry face intense competition for skilled & experienced employees. With industry's rapid innovation, including the introduction of more complex financial products and computerised algorithmic and high-frequency trading, profitability is increasingly critical in attracting and retaining talent.	Promoting gender and racial diversity within the organisation can broaden the candidate pool, potentially lowering hiring costs and enhancing operational efficiency. Thus, the Company would look forward to build more diverse workforce which would have different skillsets. It would endeavour to attract skilled talent, adapt to technological advancements, and ensure employee well-being in order to mitigate the risk of shortage of skilled & experienced workforce to further Company's operations.	Negative * No negative impact during 2023-24

¹Material issues identified are referred from the Sustainability Accounting Standards Board (SASB) 2023-24 version. SASB Standards are maintained and enhanced by the International Sustainability Standards Board (ISSB); this follows the SASB's merger with the International Integrated Reporting Council (IIRC) into the Value Reporting Foundation (VRF) and subsequent consolidation into the IFRS® Foundation in 2022.

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)
2.	Incorporation of ESG Factors in Investment activities	Opportunity	Environmental, social and Governance (ESG) factors can significantly impact the assets and projects across various industries served by investment entities. By incorporating these factors into their underwriting, advisory investing and lending activities, the Company can effectively manage both positive and negative environmental and social externalities. Shareholders and clients consider ESG factors when analysing and valuing core products and the trend is increasing day by day. Properly evaluating & mitigating ESG risks can reduce financial risk exposure, generate additional revenue and create new market opportunities for the Company.	Not Applicable	Positive
3.	Business Ethics	Risk	The regulatory environment for the investment industry in India is continually evolving on an international scale. Investment Companies are required to comply with complex and often inconsistent set of rules concerning performance and conduct and disclose information on issues such as insider trading, anti-bribery & anti-competitive practices, price fixing and market manipulation. They are also subject to stringent legal requirements to prevent tax evasion, fraud, money laundering and corrupt practices.	The Company endeavours to ensure regulatory compliance through robust internal controls with an aim to build trust with clients, increase revenue and protect shareholder value by minimising losses from legal proceedings.	Negative * No negative impact during 2023-24

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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)
4.	Professional Integrity	Risk	The success of entities in the investment and lending sector relies on building client trust and loyalty. To foster long-term, mutually beneficial relationships, entities must deliver services that meet the highest professional standards, which involves diligently avoiding conflicts of interest, misrepresentation and negligence. Upholding professional integrity also requires adherence to Company's Code of Conduct, emphasising transparency and timely disclosures. These practices are crucial for maintaining an entity's license to operate and for attracting and retaining clients. Failure to uphold these standards can result in legal penalties and/or reputational damage, negatively impacting both clients and the Company.	To maintain professional integrity, the Company strives to ensure its employees are trained in and committed to following compliances & regulations laid down by the regulator for financial industry in India. Ensuring complete transparency about disclosing legal and regulatory requirements that the Company adheres to (including deviations, if any) provides investors and stakeholders clear insights about the compliance status of the Company & gives an assurance about the integrity and credibility of the Company.	Negative * No negative impact during 2023-24
5.	Systematic Risk management	Risk	Investment and lending entities that do not effectively manage capital risks, may experience substantial losses in their financial assets and increased liabilities. Due to the interconnected nature of the global financial system, such failures can lead to significant market disruptions and financial crises. Not addressing these risks can result in penalties and significantly higher compliance costs.	The Company looks forward to enhance its disclosures by assessing its ability to absorb shocks from systemic stresses, demonstrating how they manage risks related to their size, complexity, interconnectedness and cross-jurisdictional activities. The Company is committed to improved disclosures and thereby targets to gain greater investor and shareholder confidence, potentially leading to increased revenues.	Negative * No negative impact during 2023-24

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)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No
b. Has the policy been approved by the Board? (Yes/ No)	Yes, the policies mandated under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are approved by the Board of Directors.								
c. Web Link of the Policies, if available	Policies available at : https://www.naperolinvestments.com/BoardPolicies (Refer to the table below for individual policy web link)								

Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
1	Archival Policy of website	https://www.naperolinvestments.com/pdf/boardpolicies/Archival_Policy_Website.pdf	P1
2	Anti-bribery & Anti-corruption	https://www.naperolinvestments.com/pdf/code-of-conduct/code-of-conduct-e-npl.pdf	P1, P7
3	Code of Practices and Procedures for Unpublished Price Sensitive Information	https://www.naperolinvestments.com/pdf/boardpolicies/Code_Practice_Procedures_Fair_Disclosures_Unpublished_Price_Sensitive_Information.pdf	P1
4	Corporate Social Responsibility Policy	https://www.naperolinvestments.com/pdf/boardpolicies/Corporate_Social_Responsibility.pdf	P4, P8
5	Conflict of interest	https://www.naperolinvestments.com/pdf/code-of-conduct/code-of-conduct-e-npl.pdf	P1, P4
6	Gift Policy (exchanging and giving)	https://www.naperolinvestments.com/pdf/code-of-conduct/code-of-conduct-e-npl.pdf	P1, P4
7	Code of Conduct for Board & Senior Management	https://www.naperolinvestments.com/pdf/code-of-conduct/code-of-conduct-e-npl.pdf	P1
8	Dividend Distribution Policy	https://www.naperolinvestments.com/pdf/boardpolicies/Dividend_Distribution_Policy.pdf	P3, P4
9	Guidelines Referred to in the Policy in Respect of Related Party Transactions	https://www.naperolinvestments.com/pdf/boardpolicies/Guidelines_Related_Party_Transactions.pdf	P1, P4, P7
10	Nomination & Remuneration Policy	https://www.naperolinvestments.com/pdf/boardpolicies/Nomination_Remuneration_Policy.pdf	P3, P4
11	Policy for Determining Material Subsidiary	https://www.naperolinvestments.com/pdf/boardpolicies/Policy_Determining_Material_Subsidiary.pdf	P1
12	Policy on criteria for Determining Materiality of Events	https://www.naperolinvestments.com/pdf/boardpolicies/Policy_Criteria_Determining_Materiality_Events.pdf	P1, P4
13	Policy on Records Retention and Preservation	https://www.naperolinvestments.com/pdf/boardpolicies/Policy_Records_Retention_Preservation.pdf	P1

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Sr. No.	Name of policy	Link to Policy	Which Principles each policies goes into
14	Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions	https://www.naperolinvestments.com/pdf/boardpolicies/Guidelines_Related_Party_Transactions.pdf	P1, P4, P7
15	Policy on Sexual Harassment at workplace	https://www.naperolinvestments.com/pdf/boardpolicies/Policy_Sexual_Harassment_Workplace.pdf	P5
16	Risk Assessment & Management Policy	https://www.naperolinvestments.com/pdf/boardpolicies/Risk_Assessment_Management_Policy.pdf	P1, P2
17	Whistle Blower Policy	https://www.naperolinvestments.com/pdf/boardpolicies/Whistle_Blower_Policy.pdf	P1
18	Wadia Code of Ethics and Business Principles Applicable to Employees Including Managing Director/ Whole-Time Directors and Other Members of Senior Management	https://www.naperolinvestments.com/pdf/code-of-conduct/code-of-conduct-e-npl.pdf	P1
19	Wadia Code of Ethics and Business Principles Applicable to Non-Executive Directors	https://www.naperolinvestments.com/pdf/code-of-conduct/code-of-conduct-ne-npl.pdf	P1

2. Whether the entity has translated the policy into procedures. (Yes / No)

Yes

3. Do the enlisted policies extend to your value chain partners? (Yes/No)

No

4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

Since the Company is into the business of investment & leasing pursuant to the Scheme as aforementioned, it looks forward to excel in its journey of excellence and obtain the necessary certifications in addition to the licenses required to carry on its business activities.

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

Taking the mantle ahead from NPL, the Company strives to generate value for its stakeholders not only by delivering high-quality services but also by balancing sustainability with its business priorities. It is dedicated to promoting a culture of inclusion and diversity, ensuring that its operations align with Environmental, Social and Governance (ESG) principles.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

The Company looks forward to set the ESG targets in due course and ensure its effective achievement.

Governance, leadership and oversight

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

We are deeply committed to the integration of environmental, social, and governance (ESG) principles into our operations. Recognising the critical role ESG factors play in ensuring our long-term success and the well-being of society and the planet, we are dedicated to making these principles a core part of our business strategy.

Environmentally, we are focusing on sustainability and reducing our carbon footprint. By enhancing energy efficiency, promoting renewable energy, and implementing innovative solutions to decrease greenhouse gas emissions, we aim to mitigate our environmental impact.

Socially, we prioritise the health, safety, and well-being of our employees and the communities in which we operate. Our commitment to diversity, equity, and inclusion ensures a respectful and inclusive workplace. We also invest in professional development, helping our workforce grow and contribute meaningfully to both our Company and society.

Governance-wise, we maintain the highest standards of ethics, transparency, and accountability. We strictly adhere to all relevant laws and regulations and engage proactively with our stakeholders to foster trust and collaboration.

By embedding ESG principles into every aspect of our business, we strive to create enduring value for our shareholders, employees, clients, and the wider community. Our focus on responsible decision-making, innovation, and leveraging technical expertise drives us towards a sustainable and positive future for all.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).

Board of Directors

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

Mr. Chirag Kothari – Manager

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	The policies are reviewed by the Management and Board of Directors periodically or on need basis. Necessary changes are approved and implemented accordingly.										Ongoing basis.								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	A compliance management tool is utilised for tracking and enforcing adherence to compliance requirements. Further, a Compliance Certificate on applicable laws is provided by the Manager to the Board and Audit Committee for their review and necessary actions.										Quarterly								

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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.	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
	Yes, the Company employs strong review mechanisms and internal audit processes to oversee and monitor the implementation of its key policies. The adequacy and effectiveness of these policies were evaluated by Dhir & Dhir Associates.								

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)	No	No	No	No	No	No	No	No	No
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	No	No	No	No	No	Yes	No	No	Yes
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	No	No	No	No	No	No	No	No	No
It is planned to be done in the next financial year (Yes/No)	No	No	No	No	No	No	No	No	No

With respect to P6 & P9 – the Company, considering its nature of operations, is yet to focus on Environment related and Customer related Policies & SOPs; which it endeavours to do so in coming years.

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	5	Business & Regulatory updates including developments in the global environment, industry scenarios and key operating matters	100
Key Managerial Personnel	3	Stress Management, Design Thinking – ERP & Premium Pricing, Business Communication	100
Employees other than BoD and KMPs		NA	
Workers		NA	

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)

The Company, its Directors and/or 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.

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (in ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement			-		
Compounding Fee					
Non-Monetary					
Imprisonment			-		
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
-	

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's Code of Conduct contains stringent provisions to prevent corruption/ bribery and is applicable to all the directors, employees and Senior Management. The principles of business conduct are strongly embedded into working environment of the Company. The Code of Conduct is available at: <https://naperolinvestments.com/CodeOfConduct>

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 2023-24	FY 2022-23
Directors		
KMPs		
Employees	-	-
Workers		

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

	FY 2023-24		FY 2022-23	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors				
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 no such instances of conflict of interest took place.

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

	FY 2023-24	FY 2022-23
Number of days of accounts payables	132	734

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 2023-24	FY 2022-23
Concentration of Purchases	a. Purchases from Trading houses as % of total purchases	Not Applicable for the Company as it is not into manufacturing sector.	
	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		
	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	a. Purchases (Purchases with related parties/ Total Purchases)	-	-
	b. Sales (Sales to related parties/Total Sales)	-	-
	c. Loans & advances (Loans & advances given to related parties/Total loans & advances)	-	100.00
	d. Investments (Investments in related parties/ Total Investments made)	99.98	99.96

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.

	FY 2023-24	FY 2022-23	Details of Improvements in environmental and social impacts
R&D	-	-	The Company endeavours to incorporate technology into its operations with the goal of positively influencing the environmental and social aspects of its business. However, it has not identified specific areas where these improvements have been implemented.
Capex	-	-	

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

Considering the nature of operations and business activities of the Company, this is not applicable.

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

Considering the nature of operations and business activities of the Company, this is 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.

- (a) Plastics (including packaging): The Company does not reclaim any of the plastics or its packaging.
- (b) E-waste: All e-waste generated in-house is handed over to certified vendors for safe disposal
- (c) Hazardous waste: Considering the nature of operations and business activities, no hazardous waste is generated.
- (d) other waste: Not applicable

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.

Considering the nature of operations and business activities of the Company, this is not applicable.

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	3	3	100.00	3	100.00	0	0.00	3	100.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Total	3	3	100.00	3	100.00	0	0.00	3	100.00	0	0.00
Other than Permanent Employees											
Male	The Company does not have any other than permanent Employees										
Female											
Total											

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

% of workers covered by											
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	The Company does not have any Permanent Workers										
Female											
Total											
Other than Permanent Workers											
Male	The Company does not have any Other than Permanent Workers										
Female											
Total											

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

	FY 2023-24	FY 2022-23
Cost incurred on well-being measures as a % of total revenue of the Company	-	-

*The benefits provided for well-being of employees (including benefits such as insurance, trainings, ex-gracia etc.) are non-bifurcated & inseparate cost to company because the same are disbursed at a group level.

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

Benefits	FY 2023-24			FY 2022-23		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100.00	-	Yes	100.00	-	Yes
Gratuity	100.00	-	NA	100.00	-	NA
ESI	0.00	-	NA	0.00	-	NA

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

At present, the Company does not have any differently abled employees. However, it is committed to introducing special provisions for differently abled employees, when necessary in the future. Acknowledging the importance of providing accessibility facilities, the Company shall work towards this in coming years.

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

The Company is an equal opportunity employer and it hires employees on the basis of merit and does not discriminate on the basis of race, sexual orientation, colour, religion, physical disability etc.

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

Gender	Permanent Employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	No parental leaves were taken in the reporting period.			
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	The Company does not employ any workers
Other than Permanent Workers	
Permanent Employees	Yes, the Company has dedicated grievance mechanisms in place.
Other than Permanent Employees	<ul style="list-style-type: none"> For employees the Company has an internal policy and grievance mechanism <p>The Company's Whistle Blower Policy helps to report unethical behaviour, actual or suspected fraud or violation of the Code of Conduct</p>

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

Category	FY 2023-24			FY 2022-23		
	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	None of the Company's employees were affiliated with any associations or unions in any of the reporting year.					
Male						
Female						
Total Permanent Worker						
Male						
Female						

8. Details of training given to employees and workers:

	FY 2023-24					FY 2022-23				
	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)	Lakhs (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	3	-	-	3	100.00	3	-	-	3	100.00
Female	0	-	-	0	0.00	0	-	-	0	0.00
Total	3	-	-	3	100.00	3	-	-	3	100.00
Workers										
Male	The Company does not have any workers									
Female										
Total										

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

Category	FY 2023-24			FY 2022-23		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	3	3	100.00	3	3	100.00
Female	0	0	100.00	0	0	100.00
Total	3	3	100.00	3	3	100.00
Workers						
Male	The Company does not have any workers					
Female						
Total						

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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?**

Considering the nature of operations and business activities of the Company, this is not applicable.

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

Considering the nature of operations and business activities of the Company, this is not applicable.

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

Considering the nature of operations and business activities of the Company, this is not applicable.

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

Considering the nature of operations and business activities of the Company, this is not applicable.

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

Safety Incident/Number	Category	FY 2023-24	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	Considering the nature of operations and business activities of the Company, this is not applicable.	
	Workers		
Total recordable work-related injuries	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 entity takes several measures to ensure a safe and healthy workplace. These measures include regular health checkups to monitor and maintain employees' well-being, yoga sessions to promote physical and mental health, and recreational events to encourage a positive and engaging work environment. By implementing these initiatives, the entity fosters a supportive and health-conscious workplace culture.

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

	FY 2023-24			FY 2022-23		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-			-		
Health & Safety	-			-		

14. Assessments for the year:

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

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

There were no significant risks/concerns from the assessments undertaken for health & safety practices and working conditions.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**Essential Indicators****1. Describe the processes for identifying key stakeholder groups of the entity.**

The key stakeholders including employees, customers, vendors / suppliers, shareholders, Government / various regulatory bodies and communities form an integral part of the Company. The Company takes various efforts to identify key stakeholder groups, as it is a crucial step for its strategic planning and decision making process.

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

Stakeholder Group	Whether identified as Vulnerable & Marginalised Group (Yes/No)	Channels of Communication (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
Shareholders	No	Annual General Meetings and other meetings, E-mail, Newspaper, Website, Stock Exchange Intimations	Ongoing	Updates on the financial performance, business growth, key organisational changes and investor service related information
Government/ Competent Authorities	No	Emails, Statutory filings, Newspaper publications	Need Basis	Compliance reporting pursuant to various applicable regulatory requirements
Employees	No	Email, Notice board, Website, Helpdesk, Employee satisfaction surveys, Grievance redressal, Performance review, Training programmes	Regularly	Inclusive and overall development of employees, obtaining valuable feedback and addressing issues and concerns
Communities	Yes	Website/ Community visits during CSR activities	Periodically	Corporate Social Responsibility (CSR) initiatives towards promoting preventive, infrastructure development of Government schools, health care, village development and skill development.

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 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	3	3	100.00	3	3	100.00
Other than permanent	0	0	100.00	0	0	100.00
Total Employees	3	3	100.00	3	3	100.00

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Category	FY 2023-24			FY 2022-23		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Workers						
Permanent	The Company does not employ any workers					
Other than permanent						
Total Workers						

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

Category	FY 2023-24					2022-23				
	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	3	0	0	3	100.00	3	0	0.00	3	100.00
Male	3	0	0	3	100.00	3	0	0.00	3	100.00
Female	0	0	0	0	100.00	0	0	0.00	0	0.00
Other than Permanent	The Company does not employ any non- permanent employees									
Male										
Female										
Workers										
Permanent	The Company does not employ any workers									
Male										
Female										
Other than Permanent										
Male										
Female										

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

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category (₹/year)	Number	Median remuneration/ Salary/ Wages of respective category (₹/year)
Board of Directors (BoD)	4	18,03,500	2	7,75,500
Key Managerial Personnel	3	32,54,492	0	NA
Employees other than BoD and KMP	-	-	-	-
Workers	-	-	-	-

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

	FY 2023-24	FY 2022-23
Gross wages paid to females as % of total wages	There are no female workers in the Company, hence this is not applicable	

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Human Resource Department looks into all the queries, concerns and complaints in this regard.

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

The Company has not received any grievances related to human rights in the reporting period. Further, the Company is committed to providing a safe and conducive work environment to all of its employees and workers. Employees are encouraged to share their concerns with their reporting manager or the members of the Senior Management. Employees can reach out independently to the Human Resource Department whenever they need. The Company has an open-door approach, wherein any employee irrespective of hierarchy has access to the Senior Management. The Whistle Blower Policy allows all our employees to report any kind of suspected or actual misconduct in the Organisation.

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

	FY 2023-24			FY 2022-23		
	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			No such complaints were received in any of the reporting period.			
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 2023-24	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	No such complaints were received in any of the reporting period.	
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 Code of Conduct for Employees and the Whistle Blower Policy allows the employees to report any kind of suspected or actual unethical behaviour in the organisation. It provides adequate safeguards against victimisation of Directors and Employees who avail the mechanism.

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

Currently, there have been no such instances that required alteration. However, it is important to note that in accordance with the Code of Conduct and HR protocols of the Company, we are steadfast in our commitment to adhering strictly to these requirements. Should the need arise in the future, we will take all necessary measures to incorporate relevant clauses in our business agreements & contracts.

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10. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Not Applicable
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

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

Essential Indicators

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

Parameter	FY 2023-24 (In Megajoules)	FY 2022-23 (In Megajoules)
From renewable sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total Energy consumption from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	98,894.96	Not computed
Total fuel consumption (E)	-	-
Energy consumption through other sources (F)	-	-
Total Energy consumption from non-renewable sources (D+E+F)	98,894.96	Not computed
Total energy consumed (A+B+C+D+E+F)	98,894.96	Not computed
Energy intensity per rupee of turnover (Total energy consumption/ Revenue from Operations)	0.005178	Not computed
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.116	
Energy intensity in terms of physical output	-	-

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 independent assessment/assurance has been conducted.

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

Not Applicable, since the facility of the Company have not been identified under the PAT Scheme of the Government of India.

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

Parameter	FY 2023-24	FY 2022-23
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
(iii) Third party water	174.60	Not computed
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	174.60	Not computed
Total volume of water consumption (in kilolitres)	122.22	Not computed
Water intensity per rupee of turnover (Water consumed / Revenue from operations)	0.0000064	Not computed
Water Intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.00014	Not computed
Water intensity in terms of physical output	-	-

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 independent assessment/assurance has been conducted.

4. Provide the following details related to water discharged

Parameter	FY 2023-24	FY 2022-23
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		
- With treatment – please specify level of treatment		
(iii) To Seawater	-	-
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	-	-
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment	52.38	Not computed
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	52.38	Not computed

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 independent assessment/assurance has been conducted.

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

Not Applicable

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

Parameter	Please specify unit	FY 2023-24	FY 2022-23
NOx	Kg	Not applicable since Naperol is not a manufacturing entity.	
SOx	Kg		
Particulate matter (PM)	kg		
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 independent assessment/assurance has been conducted.

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

Parameter	Unit	FY 2023-24	FY 2022-23
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0.95	Not computed
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	22.53	Not computed
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)		0.0000012	Not computed
Total Scope 1 and Scope 2 emissions per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)		0.000028	Not computed
Total Scope 1 and Scope 2 emissions intensity in terms of physical output		-	-

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 independent assessment/assurance has been conducted.

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

The Company is committed to reduction of its Green House Gas emissions and is exploring various alternatives to reduce the GHG emissions.

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

Parameter	FY 2023-24	FY 2022-23
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)	0.26	Not computed
Total (A+B + C + D + E + F + G + H)	0.26	Not computed
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.000000014	Not computed
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000030	Not computed
Waste intensity in terms of physical output	-	-
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste – municipal waste		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	0.26	Not computed
Total	0.26	Not computed

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 independent assessment/assurance has been conducted.

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's business activities are such that it does not generate significant industrial or hazardous waste. However, we are committed to implementing sustainable practices and continuously improving our environmental footprint by adopting basic waste management practices.

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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.
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Not Applicable as the Company does not have any operations/ offices around ecologically sensitive areas

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
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Not Applicable

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
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The Company is in compliance with all applicable laws/regulations.

Note: Due to the restructuring as mentioned above, the majority of the workforce of the Company was transferred to NPL Chemicals Limited (now known as National Peroxide Limited) and since employees of the Company operated out of shared premises with other group company employees, the data points mentioned in aforesaid Report are computed on a presumption basis and using pro-rata method. Data for FY 22-23 was not available and hence not computed.

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

Essential Indicators

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

The Company is not a part of any industry 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)
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The Company is not a part of any industry association.

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

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

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development**Essential Indicators**

1. **Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current 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
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Considering the nature of operations, there were no project undertaken which attracted the provisions pertaining to Rehabilitation and Resettlement requiring social impact assessment.

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

S. No	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
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There were no project undertaken which attracted the provisions pertaining to Rehabilitation and Resettlement requiring social impact assessment.

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

The CSR initiatives of the Company are designed and implemented in such a way that, the Company continuously interacts with the concerned stakeholders and accordingly addresses their concerns w.r.t. such CSR initiatives.

Based on these interactions, The Company has not encountered any specific grievances from the community during the reporting period.

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

	FY 2023-24	FY 2022-23
Directly sourced from MSMEs/ small producers	Not Applicable as the Company is not in manufacturing industry	
Sourced directly from within India		

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 2023-24	FY 2022-23
Rural	0.00	0.00
Semi-Urban	0.00	0.00
Urban	0.00	0.00
Metropolitan	100.00	100.00

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.**

Since the Company primarily focuses on investment and leasing activities, and has invested in Company(ies) in manufacturing business. The Company has not set up any formal mechanism for addressing consumer complaints and looks forward to do so in coming years.

Naperol Investments Limited

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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	Considering the nature of operations and business activities of the Company, this is not applicable.
Safe and responsible usage	
Recycling and/or safe disposal	

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

	FY 2023-24		Remarks	FY 2022-23		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy			No complaints during the reporting years.			
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	-	-
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 respects the privacy of its employees, business partners and others who interact with the Company. This is reflected in the Company's cyber security policy. The policy provides a framework to manage and handle all security breaches, violations and business disruptions. Cybersecurity issues are overseen by the Board and its Committees, as may be required.

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

Nil

c. Impact, if any, of the data breaches

Not Applicable