





CIN: L24299MH1954PLC009254

REGISTERED OFFICE: NEVILLE HOUSE, J. N. HEREDIA MARG, BALLARD ESTATE, MUMBAI - 400 001.

May 24, 2023

BSE Ltd. Phiroze Jeejeebhoy Towers Dalal Street MUMBAI – 400 001.

> <u>Kind Attn: Dept. of Corporate Services</u> (Scrip Code – 500298)

Dear Sir/Madam,

Sub: Disclosure of Related Party Transactions for the half year ended on March 31, 2023

Pursuant to Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2021/662 dated November 22, 2021, please find enclosed revised disclosure of Related Party Transactions for the half year ended on March 31, 2023.

The disclosure is also being uploaded on the website of the Company at www.naperol.com.

Kindly take the same on record.

Thanking you,

Yours faithfully, For National Peroxide Limited

CS Heena Shah Company Secretary and Compliance Officer

Encl: as above

	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the Counterparty			Details of other	Value of the related party	Remarks on	Value of transaction	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the	loans, inter-co				
Sr No.		Name	PAN Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	related party transaction	transaction as approved by the audit committee	approval by audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedn ess	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
1	National Peroxide Limited	Nowrosjee Wadia & Sons Limited	Entitiy in which the reporting entity is a associate	Any other transaction	Expense towards Brand Equity & Business Promotion Fees	-	Approved	22.86	-	-										During the period under review, the relationship of Nowrosjee Wadia & Sons Limited (NWS) changed from Enterprise exercising control to Entitiy in which the reporting entity is a associate.
2	National Peroxide Limited	Nowrosjee Wadia & Sons Limited	Entitiy in which the reporting entity is a associate	Any other transaction	Expense towards Shared Services Fees	-	Approved	57.15	-	-										During the period under review, the relationship of Nowrosjee Wadia & Sons Limited (NWS) changed from Enterprise exercising control to Entitity in which the reporting entity is a associate.
3	National Peroxide Limited	Nowrosjee Wadia & Sons Limited	Entitiy in which the reporting entity is a associate	Any other transaction	Reimbursement of Expenses	15.00	Approved	2.44	3.36	-4.31										During the period under review, the relationship of Nowrosjee Wadia & Sons Limited (NWS) changed from Enterprise exercising control to Entitly in which the reporting entity is a associate.
4	National Peroxide Limited	The Bombay Burmah Trading Corporation Limited	Entitiy in which the reporting entity is a associate	Any other transaction	Reimbursement of Manpower Cost for shared resource	-	Approved	45.70	21.31	26.97										During the period under review, the relationship of The Bombay Burmah Trading Corporation changed from Enterprise which is associate of parent entity to Entitly in which the reporting entity is a associate.
5	National Peroxide Limited	The Bombay Burmah Trading Corporation Limited	Entitiy in which the reporting entity is a associate	Investment		-	Not applicable	-	9,567.60	9,567.60										During the period under review, the relationship of The Bombay Burmah Trading Corporation changed from Enterprise which is associate of parent entity to Entitiy in which the reporting entity is a associate.
6	National Peroxide Limited	The Bombay Dyeing Manufacturing Co. Ltd.	Promoter Group	Any other transaction	Lease rent & Amenities charge for office space	-	Approved	21.76	-3.10	-3.92										
7	National Peroxide Limited	The Bombay Dyeing Manufacturing Co. Ltd.	Promoter Group	Any other transaction	Reimbursement of Expenses	2.00	Approved	0.24	-	-										
8	National Peroxide Limited	The Bombay Dyeing Manufacturing Co. Ltd.	Promoter Group	Any other transaction	Reimbursement of Expenses towards proportionate share of Mr. S Raja Compensation	50.00	Approved	28.11	-	-3.09										
9	National Peroxide Limited	The Bombay Dyeing Manufacturing Co. Ltd.	Promoter Group	Any other transaction	Towards Group Medical Premium paid for NPL Employees	33.00	Approved	27.26	-	-										
10	National Peroxide Limited	The Bombay Dyeing Manufacturing Co. Ltd.	Promoter Group	Any other transaction	Security Deposit for Office lease	-	Approved	-	21.75	21.75										
11	National Peroxide Limited	The Bombay Dyeing Manufacturing Co. Ltd.	Promoter Group	Investment		-	Not applicable	-	78.03	78.03										
12	National Peroxide Limited	NPL Chemicals Limited	Wholly owned Subsidiary	Investment		1.00	Not applicable	-	1.00	1.00										
13	National Peroxide Limited	NPL Chemicals Limited	Wholly owned Subsidiary	Inter-corporate deposit		25.00	Approved	-	3.00	3.00					Inter-corporate deposit	9.25%	360 days	Unsecured	General business purpose	
14	National Peroxide Limited	NPL Chemicals Limited	Wholly owned Subsidiary	Interest received		-	Approved	0.14		-										
15	National Peroxide Limited	Naperol Investments Limited	Wholly owned Subsidiary	Investment		25.50	Not applicable	-	25.50	25.50										
16	National Peroxide Limited	National Peroxide Limited Employees' Provident Fund	Post Employment Benefit Trust	Any other transaction	Contribution to employee benefit plan	-	Not applicable	1.29	582.95	643.03										
17	National Peroxide Limited	National Peroxide Limited Employees' Gratuity Fund	Post Employment Benefit Trust	Any other transaction	Contribution to employee benefit plan	-	Not applicable	-	993.12	1,057.26										
	National Peroxide Limited	Mr. Ness N. Wadia	Chairman / Non - Executive and Non - Independent Director	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	2.20	-	-										
19	National Peroxide Limited	Mr. Rajesh Batra	Non - Executive and Independent Director	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	3.95	-	-										
	National Peroxide Limited	Dr. (Mrs.) Minnie Bodhanwala	Non - Executive and Non - Independent Director	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	2.40	-	-										
	National Peroxide Limited	Mr. Viraf Mehta	Non - Executive and Independent Director	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	3.95	-	-										

Sr No.	Details of the party (listed entity /subsidiary) entering into the transaction	:	Details of the Counterparty				Value of the related party	Remarks on	Value of transaction	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the I	oans, inter-cor				
	Name PAN	I Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	transaction as approved by the audit committee	approval by audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedn ess	Cost Ten	ure intere	ure (loan/ advance/ rcorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
	National Peroxide Limited	Ms. Parvathi Menon		Non - Executive and Independent Director	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	0.60	-	-										
	National Peroxide Limited	Mr. Rajiv Arora		Chief Executive Officer & Director	Remuneration		298.75	Approved	111.50	-	-										
	National Peroxide Limited	Mr. Conrad Fernandes		Chief Financial Officer	Remuneration		102.53	Approved	43.66	-	-										
	National Peroxide Limited	Ms. Heena Shah		Company Secretary & Compliance Officer	Remuneration		25.00	Approved	11.07	-	-										
26	Naperol Investments Limited	The Bombay Burmah Trading Corporation Limited		Entitiy in which the reporting entity is a associate	Investment			Not applicable	-	740.04	740.04										During the period under review, the relationship of The Bombay Burmah Trading Corporation changed from Enterprise which is associate of parent entity to Entitiy in which the reporting entity is a associate.
27	Naperol Investments Limited	The Bombay Dyeing Manufacturing Co. Ltd.		Promoter Group	Investment		-	Not applicable	-	24.60	24.60										
	Naperol Investments	B.R.T. Limited		Promoter Group	Investment		-	Not applicable	-	1.37	1.37										