



National Peroxide Limited

CIN : L24299MH1954PLC009254



RESPONSIBLE CARE[®]
OUR COMMITMENT TO SUSTAINABILITY

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

November 3, 2023

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 2022-23, which forms an integral part of the Annual Report for the financial year 2022-23.

This is for your information and record.

Thanking you,

Yours faithfully,
For **National Peroxide Limited**

Arpit Maheshwari
Company Secretary

Encl: as above.

ANNEXURE II TO DIRECTORS' REPORT

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

Pursuant to effectiveness of Composite Scheme of Arrangement amongst National Peroxide Limited ("NPL" / "the Company") and Naperol Investments Limited ("NIL") and NPL Chemicals Limited ("NPL Chemicals") and their respective shareholders and creditors under Section 230 to 232 and other applicable provisions of Companies Act 2013, the chemical business undertaking of NPL demerged into NPL Chemicals on September 11, 2023, the appointed date being April 1, 2022. In view of the applicability of the provisions of Regulation 34 of SEBI (Listing Obligations Disclosure Requirements), 2015 as amended from time to time, to the Company, this report encompasses the relevant details of chemical business which was carried on by the Company during the financial year 2022-23, i.e. before the Scheme became effective.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity:

1. **Corporate Identity Number (CIN) of the Listed Entity** - L24299MH1954PLC009254
2. **Name of the Listed Entity** – 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 office address** - The Island City Centre, G. D. Ambekar Marg, Dadar (East), Mumbai – 400 014
6. **E-mail** - secretarial@naperol.com
7. **Telephone** - 022-61010515
8. **Website** - www.naperol.com
9. **Financial year for which reporting is being done** - 2022-23
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: 022-61010515
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).

II. Products/services

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Chemical and Chemical Products	100

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

S. No.	Product/ Service	NIC Code	% of Turnover contributed
1.	Hydrogen Peroxide	20297	98.07

III. Operations**16. Number of locations where plants and/or operations/offices of the entity are situated:**

Location	Number of plants	Number of offices	Total
National	1	2	3
International	0	0	0

17. Markets served by the entity:**a. Number of locations**

Locations	Number
National (No. of States)	20
International (No. of Countries)	25

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

The contribution of exports as a percentage of the total turnover of the entity during the reporting period is 30%.

c. A brief on types of customers:

The Company is into Business to Business segment. The Company has diverse customer profile ranging from businesses such as Textile, Paper & Pulp, Chemical Processing, Petro-Chemicals, Pharmaceuticals and Cosmetics and Food & Beverage.

IV. Employees**18. 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)
EMPLOYEE						
1.	Permanent (D)	59	54	91.53	5	8.47
2.	Other than Permanent (E)	2	1	50.00	1	50.00
3.	Total employees (D + E)	61	55	90.16	6	9.84
WORKERS						
4.	Permanent (F)	64	64	100.00	0	0.00
5.	Other than Permanent (G)	130	130	100.00	0	0.00
6.	Total workers (F + G)	194	194	100.00	0	0.00

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			% (B / A)	No. (C)	% (C / A)	No. (B)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)			NIL		
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than permanent (G)			NIL		
6.	Total differently abled workers (F + G)					

19. 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(s)	3	1	33.33

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

	FY 2022-23			FY 2021-22			FY 2020-21		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	35.05	85.71	38.46	41.03	40.00	40.96	7.87	75.00	41.44
Permanent Workers	1.60	NA	1.60	10.34	NA	10.34	12.28	NA	6.14

V. Holding, Subsidiary and Associate Companies (including joint ventures)

21. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding*/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Naperol Investments Limited	Subsidiary	100.00	No
2	NPL Chemicals Limited	Subsidiary	100.00	No

(*) Nowrosjee Wadia and Sons Limited (NWSL) ceased to be holding company w.e.f. January 6, 2023. As on March 31, 2023, the Company does not have any holding company. Pursuant to the effectiveness of the Scheme the above companies ceased to be the subsidiary of the Company as on the date of this Report.

VI. CSR Details

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

(ii) Turnover (in ₹) – 37,587.44 lakhs

(iii) Net worth (in ₹) – 55,957.90 lakhs

VII. Transparency and Disclosures Compliances

23. 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 2022-23			FY 2021-22		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes, mechanism is in place to address the concern of the community, if any.	Nil			Nil		
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/scores/Welcom.html The complaints of the shareholders are resolved by RTA and the Company as per the mechanism prescribed by SEBI.	2	Nil	-	3	Nil	-
Employees and workers	Yes, the mechanism as prescribed is in place. https://naperol.com/pdf/boardpolicies/Whistle_Blower_Policy.pdf	Nil			Nil		
Customers	Yes, mechanism is in place to address the concerns of the customers.	26	10	Resolution in process	22	0	-
Value Chain Partners	Yes, mechanism is in place to address the concern of the value chain partners.	Nil			Nil		

24. Overview of the entity's material responsible business conduct issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	GHG Emissions	Risk	The Company being in Chemical manufacturing industry, generates direct (Scope 1) greenhouse gas (GHG) emissions from its manufacturing processes. GHG emissions can create regulatory compliance costs or penalties and operating risks for chemicals companies.	The Company has been using PNG as a fuel – thereby ensuring reduced air emissions in the environment. It keeps up with the stringent regulatory requirements applicable to it by being in sync with the required compliances.	Negative
2.	Impact on Air Quality	Risk	In addition to greenhouse gases (GHGs), chemical manufacturing may produce air emissions including, SO _x , NO _x and Particulate matter. As with GHGs, these emissions typically stem from the combustion of fossil fuels. Companies face operating costs, regulatory compliance costs, regulatory penalties in the event of non-compliance, and capital expenditures related to emissions management, while related financial impacts will vary depending on the magnitude of emissions and the prevailing regulations.	The Company made the transition to natural gas in order to significantly eliminate sulphur dioxide emissions in its operations. Additionally, the Company is taking various initiatives for reducing usage of natural resources through various cost efficiency programs for reducing carbon foot prints thereby improving its environmental footprints.	Negative
3.	Energy Management	Risk	Chemical manufacturing is typically energy-intensive, with energy used by power processing units, cogeneration plants, machinery and non-manufacturing facilities. The type of energy used, magnitude of consumption and energy management strategies depends on the type of products manufactured. In case of the Company, the energy purchases / production represents a significant share of production costs.	The Company is ISO 50001:2018 certified and strives to maintain energy mix and strives to utilise cleaner & greener ways of consumption of electricity including that of usage of renewable and alternative energy. The Company strives to implement an Energy Conservation policy and is working towards reduced energy consumption in future.	Negative
4.	Water Management	Risk	Water is a critical input in chemical production and increase in water scarcity in recent years and cost due to overconsumption and constrained supplies, resulting from population growth and shifts, pollution, and climate change—indicate the heightened importance of water management. Further, chemical manufacturing can generate wastewater that must be treated before disposal. Non-compliance with water quality regulations may result in regulatory compliance and mitigation costs or legal expenses stemming from litigation.	The Company has implemented waste water recycle after advanced waste water treatment, thereby ensuring that there is no discharge of water outside the premises of the Company. This is achieved by a Primary, Secondary and Tertiary treatment method – thereby eliminating the wastewater management risk. It is working towards reduced water consumption in future.	Negative

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)
5.	Hazardous Waste Management	Risk	The Company generates hazardous process waste, including but not limited to sludge & waste oil. The Company may face the risk of facing regulatory and operational challenges in managing waste, as some wastes are subject to regulations pertaining to their transport, treatment, storage and disposal.	With ISO 14001:2015, the Company has devised waste management strategies including reduced generation, effective treatment and disposal and recycling and recovery, wherever possible. The Company plans to lower its long-term cost structure and mitigate the risk of remediation liabilities or regulatory penalties through this.	Negative
6.	Community Relations	Opportunity	<p>The Company has maintained strong & cordial relations with the community residing around its manufacturing facility and many of them are a part of CSR beneficiaries. Additionally, the Company is a Zero Liquid Discharge entity and has a minimal air pollution quotient, which gives a boost to the reputational credibility of the Company.</p> <p>Chemical companies are important economic contributors to many communities, providing employment opportunities and community development through taxes and capital generation. Meanwhile, issues including environmental policy, community health, and process safety are key issues with important regulatory, operational, financial and reputational implications for companies. However, while carrying out its operations, Environmental externalities including air emissions and water use can affect human health of those living near chemical facilities over the long term. Meanwhile, process safety incidents can endanger community health and safety, leading to regulatory penalties, legal action, and mitigation costs. On the other hand this is an opportunity to build a stronger social profile for the Company.</p>	NA	Positive
7.	Workforce Health & Safety	Risk	A strong workforce with higher engagement, retention rate and diversity in the workforce brings new perspectives, experiences and ideas which enable innovation, enhances the performance and enables a positive culture in the organisation and highlights the Company's efforts toward creating a conducive work environment. With empowered and organised workforce which is more stable, predictable and productive the Company has reduced resource shocks and it has helped it to grow its topline over the years.	NA	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk/ opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8.	Quality and Service Delivery	Opportunity	It is highly essential for a chemical company to improvise or enhance its product quality alongwith ensuring strict adherence to safety related compliances and customer requirements. Improved focus on supply chain optimisation ensures a streamlined and reliable supply and it gives the Company an advantage in terms of competition and quality deliveries.	NA	Positive

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 Element

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
b. Has the policy been approved by the Board? (Yes/No)	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 and other applicable policies are approved by the CEO and/or Functional Heads of the Company, as appropriate.								

c. Web Link of the Policies, if available

The Policies available in the Company is as follows:

Name of the Policy	Web-link	Principles Mapped
Archival Policy of website	https://naperol.com/pdf/boardpolicies/Archival%20Policy%20of%20Website.pdf	P1
Anti-bribery & Anti-corruption	https://naperol.com/CodeOfConduct	P1, P7
Code of Practices and Procedures for Unpublished Price Sensitive Information	https://naperol.com/pdf/boardpolicies/Fair-Disclosure_Policy-NPL.pdf	P1
Corporate Social Responsibility Policy	https://naperol.com/pdf/boardpolicies/NPL_CSR_Policy.pdf	P4, P8
Conflict of interest	https://naperol.com/CodeOfConduct	P1, P4
Gift Policy (exchanging and giving)	https://naperol.com/CodeOfConduct	P1, P4
Code of Conduct for Board & Senior Management	https://naperol.com/CodeOfConduct	P1
Dividend Distribution Policy	https://naperol.com/pdf/boardpolicies/Dividend-Distribution_Policy_29.06.2021.pdf	P3, P4
EHS Policy	Policy is in place internally	P2, P6

Name of the Policy	Web-link	Principles Mapped
Guidelines Referred to in the Policy in Respect of Related Party Transactions	https://naperol.com/pdf/boardpolicies/RPT_Policy_Guidelines.pdf	P1, P4, P7
Nomination & Remuneration Policy	https://naperol.com/pdf/boardpolicies/Nomination_Remuneration_Policy.pdf	P3, P4
Policy for Determining Material Subsidiary	https://naperol.com/pdf/boardpolicies/Policy-for-determining-Material-subsidiaries-v2.pdf	P1
Policy on criteria for Determining Materiality of Events	https://naperol.com/pdf/boardpolicies/Determination%20of%20Materiality%20Policy.pdf	P1, P4
Policy on Records Retention and Preservation	https://naperol.com/pdf/boardpolicies/Preservation%20of%20Documents%20Policy.pdf	P1
Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions	https://naperol.com/pdf/boardpolicies/NPL_RPT_Policy_10-08-2022.pdf	P1, P4, P7
Policy on Sexual Harassment at workplace	https://naperol.com/pdf/boardpolicies/Policy_Sexual_Harassment_at_Workplace_NPL.pdf	P5
Risk Assessment & Management Policy	https://naperol.com/pdf/boardpolicies/Risk_Assessment_&_Management_Policy.pdf	P1, P2
Whistle Blower Policy	https://naperol.com/pdf/boardpolicies/Whistle_Blower_Policy.pdf	P1
Systems Policies and Guidelines	Policy is in place internally	P9
Wadia Code of Ethics and Business Principles Applicable to Employees Including Managing Director/ Whole-Time Directors and Other Members of Senior Management	https://naperol.com/pdf/code-of-conduct/code-of-conduct-e-npl.pdf	P1
Wadia Code of Ethics and Business Principles Applicable to Non-Executive Directors	https://naperol.com/pdf/code-of-conduct/code-of-conduct-ne-npl.pdf	P1
Integrated Management System (IMS) Policy	Policy is in place internally	P9

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, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.

The policies are compliant with the respective principles of National Guidelines on responsible Business conduct.

The certifications availed by the Company are as under

1. ISO 14001: 2015 - Environment Management System Certification
2. ISO 45001: 2018 – Occupational Health & Safety MS Certification

3. ISO 50001-2018 - Energy Management System Certification
4. ISO 9001- 2015 - Quality Management System Certification
5. RC 14001:2015 (Responsible Care Management System)
6. Responsible Care Logo

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

The Company aims to create value for the stakeholders not only through quality products but by striking a balance between sustainability, priorities and business. The Company is committed to foster a culture of inclusion, diversity and conduct the business in accordance with the principles of ESG.

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

The Company periodically reviews performance of the principles and initiates positive steps for improvement wherever necessary.

Governance, leadership and oversight

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

I firmly believe that addressing environmental, social, and governance (ESG) factors is not only essential for the long-term success of our business but also crucial for the well-being of our planet and society. We recognise the significant impact that our operations and projects can have on the environment, our employees, local communities and stakeholders. Therefore, we are committed to integrating ESG considerations into every aspect of our business strategy and decision-making process.

The Company recognises the worldwide necessity for environmental sustainability. Our Company endeavours to reducing our impact on the environment and lessening any potential negative repercussions from our operations. We are focused on enhancing energy efficiency by creating inventive engineering remedies that trim energy usage and waste in our undertakings. We actively endorse the adoption of renewable energy resources and energy-smart technologies to decrease emissions of greenhouse gases.

We believe that our success is closely linked to the welfare and progress of our employees, the communities we operate in and the wider society. Our Company is committed to giving precedence to the health and well-being of our employees by providing a safe working environment, implementing comprehensive safety protocols and continuously improving our safety performance. We actively advocate for diversity, equity and inclusivity within our workforce, nurturing a setting that appreciates and esteems diverse viewpoints. We support professional development and offer opportunities to our workforce to make substantial contributions to both our Company and society.

Solid governance forms the foundation of our Company's success and reputation. We are dedicated to maintaining the utmost ethical norms across all our activities, cultivating transparency, integrity and responsibility. We rigorously adhere to the relevant laws, rules and globally recognised benchmarks. We understand the significance of interacting with our stakeholders to grasp their expectations and issues. We proactively pursue conversations and uphold transparent communication channels to cultivate shared trust and cooperation.

Through the adoption of ESG principles, the Company aims to generate lasting value for our shareholders, workforce, clients and the community at large. We are dedicated to making responsible decisions, embracing innovation and utilising our technical proficiency to facilitate constructive transformation, all while playing a role in securing a sustainable future for the upcoming generations.

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 undertaken 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 CEO & Director to the Board and Audit Committee for their review and necessary actions.									Quarterly								

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 has robust review mechanisms and internal audit processes to review and monitor the implementation of key policies. For the purpose of this report through an extensive exercise, assessment of adequacy of policies mentioned in this section, is done 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)	NA								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

Essential Indicators

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

Segment	Total Number of training and awareness programmes held	Topics/ principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	5	Business & Regulatory updates including developments in the global environment, industry scenarios, key operational matters and ESG parameters.	100
Key Managerial Personnel (KMP's)	3	The Code of Conduct, Prevention of Sexual Harassment (POSH), Whistle Blower, Business and Regulatory updates.	100
Employees other than BoD and KMPs	56	POSH, IT training, HR Trainings, HSE Trainings. Good work practices, labor and human rights at workplace, Leadership & Human Relation, Team Work & Team Building, skill development, career advancement at work place, Safety Trainings, Communication & Inter-personal Skills, Information security, sustainable procurement, product safety and stewardship, emergency preparedness and response, Risk Management- HAZOP, HIRA, JSA, JRA, Energy conservation, waste management,	100
Workers	64		100

2. Details of fines / penalties / punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year (basis the materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website)

Monetary

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

Non-Monetary

Imprisonment			Nil		
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
	Nil

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

The Company'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://naperol.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 2022-23	FY 2021-22
Directors	Nil	Nil
KMPs		
Employees		
Workers		

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

	FY 2022-23		FY 2021-22	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

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.

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.

	Current Financial Year	Previous Financial Year	Details of improvements in the environmental and social impacts
R&D	Nil	Nil	The Company strives to integrate technology in its operations with an aim to create a positive impact on environmental and social aspects of its business and as such has not identified specific areas in which the improvement has been effectuated.
Capex	6.0%	Nil	

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

Yes, the Company has procedure in place for sustainable sourcing. It develops and maintains alternate sources for each raw material and emphasizes on identifying supply partners from different geographic locations. The Company's vendors are registered after rigorous verification covering aspects such as financial stability, background, compliance

requirements, buying patterns and sustainability. The vendor's consistency on quality of product, delivery & response reliability, compliance towards HSE and statutory requirements, ability to adopt market changes and adoption of new technology & trends are the other parameters which are taken into consideration periodically to continue sourcing from the value chain partner.

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

100% of the Company's inputs are sourced from sustainable supply chain partners/vendors.

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:

The chemical (hazardous, if any) products are used as raw materials by other industries to produce final products and hence none of them are reclaimed.

(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.

For the use of plastic carboys for product filling and receiving imported raw material wrapped in flexible plastic, the Company is in process of registration for EPR certificate under Plastic Waste Management Rules, for the category of Importer and Brand Owner.

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	54	54	100.00	54	100.00	N.A.	N.A.	54	100.00	0	0.00
Female	5	5	100.00	5	100.00	5	100.00	N.A.	N.A.	0	0.00
Total	59	59	100.00	59	100.00	5	8.47	54	91.53	0	0.00
Other than Permanent Employees											
Male	1	1	100.00	1	100.00	N.A.	N.A.	1	100.00	0	0.00
Female	1	1	100.00	1	100.00	1	100.00	N.A.	N.A.	0	0.00
Total	2	2	100.00	2	100.00	1	50.00	1	50.00	0	0.00

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	64	64	100.00	64	100.00	N.A.	N.A.	0	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	N.A.	N.A.	0	0.00
Total	64	64	100.00	64	100.00	0	0.00	0	0.00	0	0.00
Other than Permanent Workers											
Male	130	130	100.00	130	100.00	N.A.	N.A.	0.00	0.00	0	0.00
Female	0	0	0.00	0	0.00	0	0.00	N.A.	N.A.	0	0.00
Total	130	130	100.00	130	100.00	0	0.00	0.00	0.00	0	0.00

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

Benefits	FY 2022-23			FY 2021-22		
	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	100.00	Yes	100.00	100.00	Yes
Gratuity	100.00	100.00	Yes	100.00	100.00	Yes
ESI	0.00	0.00	NA	0.00	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

Though presently, the Company does not have any differently abled employees or workers, the Company is committed to provide for any such special provisions in future, if need arises. The Company recognises the importance of providing accessible premises and are working towards such requirement and provisions for the future.

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	100.00%	100.00%	100.00%	100.00%
Female	NA	NA	NA	NA
Total	100.00%	100.00%	100.00%	100.00%

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

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes, the Company has dedicated grievance mechanisms in place.
Other than Permanent Workers	• For employees the Company has an internal policy and grievance mechanism.
Permanent Employees	• For workers, safety committee meetings are conducted at factory level to redress their grievances.
Other than Permanent Employees	• For women employees and workers, the Company has an ICC (Internal Complaints Committee) formed under POSH and a common Grievance redressal committee for any other grievances. • The Company's Whistle Blower Policy helps to report unethical behaviour, actual or suspected fraud or violation of the Code of Conduct.

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

Category	FY 2022-23			FY 2021-22		
	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	59	0	0.00	46	0	0.00
Male	54	0	0.00	43	0	0.00
Female	5	0	0.00	3	0	0.00
Total Permanent Worker	64	64	100.00	58	58	100.00
Male	64	64	100.00	58	58	100.00
Female	0	0	0.00	0	0	0.00

8. Details of training given to employees and workers:

	FY 2022-23					FY 2021-22				
	Total (A)	On Health and Safety measures		On Skill upgradation		Total (D)	On Health and Safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Male	54	54	100.00	54	100.00	43	40	93.02	40	93.02
Female	5	5	100.00	5	100.00	4	2	50.00	2	50.00
Total	59	59	100.00	59	100.00	47	42	89.36	42	89.36
Workers										
Male	64	64	100.00	64	100.00	51	51	100.00	47	92.16
Female	0	-	-	-	-	0	-	-	-	-
Total	64	64	100.00	64	100.00	51	51	100.00	47	92.16

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B/A)	Total (C)	No. (D)	% (D/C)
Employees						
Male	54	47	87.04	43	41	95.35
Female	5	4	80.00	3	2	66.67
Total	59	51	86.44	46	43	93.48
Workers						
Male	64	0.00	0.00	51	0.00	0.00
Female	0	-	-	0	-	-
Total	64	0.00	0.00	51	0.00	0.00

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes, the Company has implemented the ISO 45001:2018 occupational health and safety management system at our plant. This system ensures that the Company follows established practices to create a safe working environment for our employees. It includes hazard identification, assessment techniques and the implementation of safety measures. Our goal is to continuously improve our occupational health and safety standards to prioritise the well-being of our employees.

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

The Company has implemented hazard identification and assessment techniques as part of ISO 45001:2018. With the help of HIRA and HAZOP, our plant has set up various safety measures, such as oxygen analyzers, visual inspections, nitrogen purge gas, alarm devices, emergency purging systems and low/high-level alarms. The Company also ensures proper guarding, insulation, explosion-proof fittings, safety showers and fire hydrants. Deluge systems, safety valves, rupture discs and lightning arrestors provide additional protection. Working areas in plants are marked and fenced according to standard procedures. Periodic assessments are done and corrective measures are taken wherever and whenever required.

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

Yes, the workers follow set processes to report work-related hazards and remove themselves from the risks in accordance with HIRA and HAZOP and trainings imparted to them from time to time. Multiple reporting channels are available, including reporting of unsafe actions/conditions, near-miss reporting, accident reporting, and safety committee meetings. The Company aims to foster open communication, welcomes suggestions from the workers and empower them to prioritise their safety and that of their colleagues.

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

Yes, employees/ workers have access to non-occupational medical and healthcare services. The Company has a well-equipped Occupational Health Centre located at the factory premises. The center is staffed with a full-time Qualified Factory Medical Officer (FMO) who oversees the healthcare needs of our employees/workers. Additionally, a paramedic staff is available 24/7 to provide immediate medical assistance and support. This ensures that employees have access to comprehensive medical services, both during working hours and outside of them, for their non-occupational healthcare needs. Pre-employment and annual medical examinations are carried out for employees and workmen as per Company's policy. The employees/workers are covered under the Company's health insurance and personal accident policy.

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

Safety Incident/Number	Category	FY 2022-23	FY 2021-22
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0	0
Total recordable work-related injuries	Employees	0	0
	Workers		
No. of fatalities	Employees	0	0
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers		

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

The Company follows well-established processes to identify and manage health & safety hazards at work sites. Regular risk assessments, workplace inspections, internal / external audits and tracking of information such as the types and rates of injuries, occupational diseases, lost days and absenteeism, work related fatalities are also carried out to improve the EHS performance in all the activities, processes, products and services. The Company has Standard Operating Procedures in place for providing safety induction training, on-the-job training, and mock drills. Being in hazardous industry, the Company ensures supply of personal protective equipment (PPE). Further the Company has a comprehensive on-site emergency management plan. The Company has a well-equipped Occupational Health Centre (OHC) with a full-time Factory Medical Officer (FMO) and a 24/7 paramedic staff, as well as a well-equipped ambulance van for immediate medical response. Additionally, the Company ensures preventive maintenance of all critical safety equipment and instruments. These measures reflect our commitment to maintaining a safe work environment and safeguarding the health and safety of our employees.

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

	FY 2022-23			FY 2021-22		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety						

14. Assessments for the year:

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

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, Email, Newspaper, Website, Stock Exchange Intimations	Ongoing	Updates on the financial performance, business growth, key organisational changes and investor service related information
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
Customers	No	Website, Phone calls, Meetings, Emails	Need basis	Building awareness and receiving feedback from the customers for product related issues and queries
Vendors / Suppliers	No	Emails, Phone calls, Meetings	Need basis	Capacity and capability building, competitive pricing, value chain efficiencies, sustainability and adherence to Company's standards and policies.
Government / Regulatory Bodies	No	E-mails, Statutory filings, Newspaper publications	Need Basis	Compliance reporting pursuant to various applicable regulatory requirements
Community	Yes	Website/ Community visits during CSR activities	Periodically	CSR initiatives towards promoting preventive 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 2022-23			FY 2021-22		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Employees						
Permanent	59	59	100.00	66	66	100.00
Other than permanent	2	2	100.00	1	1	100.00
Total Employees	61	61	100.00	67	67	100.00

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. of employees/ workers covered (B)	% (B/A)	Total (C)	No. of employees/ workers covered (D)	% (D/C)
Workers						
Permanent	64	64	100.00	62	62	100.00
Other than permanent	130	130	100.00	130	130	100.00
Total Workers	194	194	100.00	192	192	100.00

Note: Human Resource Policies are available on Company's intranet and at the time of joining, each and every employee had been made aware of the policies. Code of Conduct of the Company includes elements of Human Rights and employees and workers are expected to abide by it.

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

Category	2022-23					2021-22				
	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	59	-	-	59	100.00	66	-	-	66	100.00
Male	54	0.00	0.00	54	100.00	60	0	-	60	100.00
Female	5	0.00	0.00	5	100.00	6	0	-	6	100.00
Other than Permanent	2	-	-	2	100.00	1	-	-	1	100.00
Male	1	0	0.00	1	100.00	1	0	-	1	100.00
Female	1	0	0.00	1	100.00	0	0	-	0	-
Workers										
Permanent	64	-	-	64	100.00	62	-	-	62	100.00
Male	64	0.00	0.00	64	100.00	62	0	-	62	100.00
Female	0	-	-	-	-	0	0	-	0	-
Other than Permanent	130	-	-	130	-	130	-	-	130	100.00
Male	130	0	0	130	100.00	130	0	-	130	100.00
Female	0	-	-	0	-	0	0	-	0	-

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

	Male		Female	
	Number	Median remuneration/ Salary/ Wages of respective category	Number	Median remuneration/ Salary/ Wages of respective category
Board of Directors (BoD)*	3	10,35,000	2	2,40,000
Key Managerial Personnel	-	-	-	-
Employees other than BoD and KMP	-	-	-	-
Workers	-	-	-	-

(*) Upon the Scheme becoming effective, the demerged undertaking, i.e. chemical business along with its employees including Key Managerial Personnels and workers were transferred and vested to NPL Chemicals with effect from the appointed date of April 1, 2022. Hence, the details pertaining to median remuneration/ Salary/ Wages of respective category are not presented.

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 2022-23			FY 2021-22		
	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						
Discrimination at workplace						
Child Labour		Nil	-		Nil	-
Forced Labour/ Involuntary Labour						
Wages						
Other Human Rights related issues						

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

The presiding officer of the ICC looks into all the complaints under POSH Act and statutory process and timelines are followed, in case any complaint is made. The Code of Conduct for Employees and the Whistle Blower Policy allows the employees to report any kind of suspected or actual unethical behavior in the organisation. It provides adequate safeguards against victimisation of Directors and Employees who avail the mechanism.

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

Yes, human rights requirements form a part of the Company's business agreements and contracts as and where relevant.

9. Assessments for the year:

	% of your plants and Offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	Not assessed - as no child labour in employment
Forced/involuntary labour	Not assessed - as no forced/involuntary labour in employment
Sexual Harassment	100% by ICC
Discrimination at workplace	100%
Wages	100%

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

There were no audit concerns in the above areas from assessments in FY 2022-23.

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 2022-23 (Giga Joules)	FY 2021-22 (Giga Joules)
Total electricity consumption (A)	1,54,150.42	1,20,115.28
Total fuel consumption (B)	28,52,326.80	20,06,388.00
Energy consumption through other sources (C)	-	-
Total energy consumption (A+B+C)	30,06,477.22	21,26,503.28
Energy intensity per rupee of turnover (Total energy consumption/ turnover in rupees)	0.0008	0.0009

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 as 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 2022-23	FY 2021-22
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater	-	-
(iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	548957	468381
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	548957	468381
Total volume of water consumption (in kilolitres)	548957	468381
Water intensity per rupee of turnover (Water consumed / turnover)	0.0001	0.0002

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

Yes, the Company has implemented Zero Liquid Discharge mechanism at its plant. Initiatives to optimise the water consumption and reduce resultant wastewater generation through our reuse or recycle schemes are undertaken. Such wastewater is further recovered and used back in process.

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

Parameter	Please specify unit	FY 2022-23	FY 2021-22
NOx	kg	6017.00	6418.54
SOx	kg	3.50	7.00
Particulate matter (PM)	kg	1069.69	1337.20
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.

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

Parameter	Unit	FY 2022-23	FY 2021-22
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	42398.07	29818.62
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	34256.00	29840.00
Total Scope 1 and Scope 2 emissions per rupee of turnover		0.0000205	0.0000340

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. 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.

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

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
Plastic waste (A)	12.38	10.86
E-waste (B)	4.22	Nil
Bio-medical waste (C)	0.00218	0.0035
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please Specify, if any. (G)	-	-
a) Dry sludge from ETP	13.3	0
b) Used filters	0	18.15
c) Used molecular sieves	12.26	0

Parameter	FY 2022-23	FY 2021-22
Total Waste generated (in metric tonnes)		
d) Used catalyst	0	26.25
e) Used activated carbon	0.75	4.21
f) Waste Oil	13.3	0
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
a) Scrap pipe fittings, valves, etc. sold to authorised dealers	248.73	274.82
b) STP Sludge (reused in ETP)	0.68	0.12
Total (A+B + C + D + E + F + G + H)	305.62	334.41
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	16.6	10.86
(ii) Re-used	0.68	0.12
(iii) Other recovery operations	-	-
Total	17.28	10.98
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	188.04	172.59
(ii) Landfilling	12.26	44.4
(iii) Other disposal operations		
M.S. scrap sold to Authorised vendor	248.73	274.82
Total	449.03	491.81

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.

9. 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 is committed to its environment sustainability goals and takes every possible measure to achieve the same. It follows the 6R (6Rs: Rethink, Refuse, Reduce, Reuse, Recycle, Repair) principle of waste management as and when implementable. For different types of wastes such as gaseous, liquid and solid, the Company has been adopting various measures:

- **Gaseous Waste Control:** Switched to Natural Gas (NG)* for hydrogen production to reduce the sulphur emission significantly Collaborated with Indian Institute of Technology (IIT) - Bombay to develop a novel bio-inspired method for capturing the industrially produced CO₂ and convert it to useful chemical synthons
- **Liquid Waste Control:** Installed an Effluent Treatment Plant (ETP) with Dissolved Air Flootation (DAF) and Reverse Osmosis (RO) to treat the effluent generated during the process 30-40% Liquid waste treated every year
- **Solid Waste Control:** Usage of various processes to dry the solid waste sludge to reduce solid waste by 50-60%, eventually lowering the expense of sludge disposal Organic Waste Converter (OWC) composts the leftover food from the canteen, which is utilised in the plant's garden area Reuse of carboys to store Hydrogen Peroxide. Recycled barrels are used for specific raw materials such as Poly Aluminium Chloride (PAC)

*NG is a natural gas with low sulphur content

10. 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.

11. 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 as no new project has been undertaken in the FY 2022-23.

12. 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.

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 a member of 5 trade and industry chamber/ association listed in the following disclosure.

- b) **List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.**

S. No	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1.	Confederation of Indian Industry (CII)	National
2.	Federation of Indian Chambers of Commerce & Industry (FICCI)	National
3.	Indian Chemical Council	National
4.	National Safety Council	National
5.	Kalyan Ambarnath Manufacturer's Association (KAMA)	State

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
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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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. pf 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 are designed and implemented considering the interactions with the communities and providing with ample opportunities to gauge and address community concerns.

Based on these interactions, The Company has not encountered any specific grievances from the community at present.

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

	FY 2022-23	FY 2021-22
Directly sourced from MSMEs/ small producers	2.79	1.53
Sourced directly from within the district and neighbouring districts	35.02	0.60

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.

Feedback and complaint, if any from customers is received by Sales & Marketing Department and response is provided in consultation with respective department i.e. production, supply chain and R&D etc. In case of acceptance of the complaint, a Corrective and Preventive Action (CAPA) report is shared with the Sales & Marketing Department. The team then shares the same with the customer resolving the complaint.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

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

	FY 2022-23		Remarks	FY 2021-22		Remarks
	Received during the Year	Pending resolution at end of year		Received during the Year	Pending resolution at end of year	
Data Privacy	Nil	Nil	Nil	Nil	Nil	Nil
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other#						

Kindly refer to the Customer complaints as mentioned in point 23 of Section -A- General Disclosures of this report

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

	Number	Reasons for recall
Voluntary recalls	Nil	Nil
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