





CIN: L24299MH1954PLC009254

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

May 23, 2023

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

Kind Attn: Dept. of Corporate Services (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 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	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	Remarks on approval by audit committee	during the	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)		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)	Notes
1	National Peroxide Limited	i	Nowrosjee Wadia & Sons Limited		Promoter Group (refer note)	Any other transaction	Expense towards Brand Equity & Business Promotion Fees	-	Approved	22.86	-	-										Nowrosjee Wadia & Sons Limited ceased to be holding company during the period under review and hence its relationship with the Company is changed to Promoter Group
2	National Peroxide Limited	1	Nowrosjee Wadia & Sons Limited		Promoter Group (refer note)	Any other transaction	Expense towards Shared Services Fees	-	Approved	57.15	-	-										Nowrosjee Wadia & Sons Limited ceased to be holding company during the period under review and hence its relationship with the Company is changed to Promoter Group
3	National Peroxide Limited	1	Nowrosjee Wadia & Sons Limited		Promoter Group (refer note)	Any other transaction	Reimbursement of Expenses	15.00	Approved	2.44	3.36	-4.31										Nowrosjee Wadia & Sons Limited ceased to be holding company during the period under review and hence its relationship with the Company is changed to Promoter Group
4	National Peroxide Limited		The Bombay Burmah Trading Corporation		Associates (refer note)	Any other transaction	Reimbursement of Manpower Cost for shared resource	-	Approved	45.70	21.31	26.97										During the period under review, the shareholding of The Bombay Burmah Trading Corporation along with its subsidiary is more than 20% in the Company and hence its relationship with the Company is changed to Associate of the Company.
5	National Peroxide Limited		The Bombay Burmah Trading Corporation		Associates (refer note)	Investment		-	Not applicable	-	9,567.60	9,567.60										During the period under review, the shareholding of The Bombay Burmah Trading Corporation along with its subsidiary is more than 20% in the Company and hence its relationship with the Company is changed to Associate of the Company.
6	National Peroxide Limited	1	The Bombay Dyeing Manufacturing Co. Ltd.		Promoter Group	Any other transaction	Lease rent & Amenities charge for	-	Approved	21.76	-3.10	-3.92										
7	National Peroxide Limited	1	The Bombay Dyeing Manufacturing Co. Ltd.		Promoter Group	Any other transaction	office space Reimbursement of Expenses	2.00	Approved	0.24	-	-										
8	National Peroxide Limited	i	The Bombay Dyeing Manufacturing Co. Ltd.		Promoter Group	Any other transaction	Reimbursement of Expenses towards proportionate share of Mr. S Raja	50.00	Approved	28.11	-	-3.09										
9	National Peroxide Limited	i	The Bombay Dyeing Manufacturing Co. Ltd.		Promoter Group	Any other transaction	Compensation Towards Group Medical Premium paid for NPL Employees	33.00	Approved	27.26	-	-										
10	National Peroxide Limited	i	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	i	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	i	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	i	National Peroxide Limited Employees'		Post Employment Benefit Trust	Any other transaction	Contribution to employee benefit	-	Not applicable	1.29	582.95	643.03										
17	National Peroxide Limited	1	Provident Fund National Peroxide Limited Employees'		Post Employment Benefit Trust	Any other transaction	plan Contribution to employee benefit	-	Not applicable	-	993.12	1,057.26										
	National Peroxide Limited		Gratuity Fund Mr. Ness N. Wadia		Chairman / Non - Executive and Non - Independent	Any other transaction	plan Sitting fees to Non- Executive Director	-	Approved	2.20	-	-										
19	National Peroxide Limited		Mr. Rajesh Batra		Non - Executive and Independent	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	3.95	-	-										
20	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	-	-										
21	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				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-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	related party	transaction as approved by the audit committee	approval by	during the	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedn ess	Cost		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)	Notes
22	National Peroxide Limited		Ms. Parvathi Menon		Non - Executive and Independent Director	Any other transaction	Sitting fees to Non- Executive Director	-	Approved	0.60	-	-										
23	National Peroxide Limited		Mr. Rajiv Arora		Chief Executive Officer & Director	Remuneration		298.75	Approved	111.50	-	-										
24	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	-	-										
	Naperol Investments Limited		The Bombay Burmah Trading Corporation		Associates (refer note)	Investment			Not applicable	-	740.04	740.04										During the period under review, the shareholding of The Bombay Burmah Trading Corporation along with its subsidiary is more than 20% in the Company and hence its relationship with the Company is changed to Associate of the Company.
27	Naperol Investments Limited		The Bombay Dyeing Manufacturing Co. Ltd.		Promoter Group	Investment		-	Not applicable	-	24.60	24.60										
28	Naperol Investments Limited		B.R.T. Limited		Promoter Group	Investment		-	Not applicable	-	1.37	1.37										