



NEPRA

Nepra Resource Management Private Limited

Creating Circular and Sustainable Economy



**FY-2023
Business
Responsibility and
Sustainability Report**

Company Overview

NEPRA is India's leading sustainability solutions provider company, specializing in end-to-end waste management and recycling eco-system. Over the years, it has established itself as a key advisory and assurance, ESG, EPR and Enviro-Legal Service Provider. With its core focus on People, Process, and Infrastructure, NEPRA is driven by its passion for inclusive models, technology, and innovation, positioning itself as a full stack sustainability solutions company.



<p>4 Material Recovery Facilities (MRFs) for sorting waste</p>	<p>1 Value Added Facility (VAF) for recycling Plastic waste</p>	<p>4 Controlled Facility Management (CFM) Sites</p>
<p>33 States and UTs- EPR execution Operations</p>	<p>700+TPD waste handling capacity</p>	<p>236 Permanent Employees</p>
<p>720 Workers</p>		

Impact Highlights



1.82
lakh MT dry waste
diverted from landfill in
FY 23

3.67
lakh MT CO₂e mitigated
since 2019

45%
women workers in MRF
operations

3000
waste pickers
empowered till date

16.67%
women representation in
the board

100
children of waste picker
educated

20+
policies for Governance
on E, S, G aspects

6
web portals/applications
for transparent
governance

Awards and Recognitions

The accolades and recognition underscore our outstanding proficiency in the waste management sector, facilitating the advancement of a circular economy.



FIPSA 2022 Awards for Responsible Packaging

"Winner in Waste Management - Segregation Category"



Indian Circular Economy Forum (ICEF), 2022

Recognizing efforts in Circularity & Sustainable Development



CII 3R Awards 2021

Award of Merit: Excellence in Managing Plastic & Packaging Waste by EPR Strategies

Forbes Leadership Awards-2019

Entrepreneur With Social Impact



CII 3R Awards 2022

"Award of Merit" for "Excellence in Best Practices: Managing Plastic & Packaging Waste under EPR"



Plastic Recycling Conference Asia 2.0 (PRCA), 2022

2nd Winner of Organization of the Year Award



CII 3R Awards 2020

1st Winner of Excellence in Managing Plastic Waste

Safai Giri Awards, India Today, 2019

Title of "Garbage Guru" to Mr Sandeep Patel, CEO NEPRA



TIECON 2022

"Path-breaking Entrepreneurs- Celebrating Ahmedabad's Pride" by the team at TIE and CIE



Sardardham at Global Patidar Business Summit, 2022

Patidar Udhog Ratna Award



Recycling Crusader of the year-2020

Material Recycling Association of India



EMPEA-2018

Sustainable & Operational Excellence Challenge

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SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity	U90001GJ2006PTC049227
2. Name of the Listed Entity	Nepra Resource Management Private Limited
3. Year of incorporation	2006
4. Registered office address	708-714, 7th Floor, Nobles Trade Center, Opp. BD Rao Hall, Nr. Bhuyangdev Crossroad, Memnagar, Ahmedabad, Gujarat-380052
5. Corporate address	708-714, 7th Floor, Nobles Trade Center, Opp. BD Rao Hall, Nr. Bhuyangdev Crossroad, Memnagar, Ahmedabad, Gujarat-380052
6. E-mail	info@nepra.co.in
7. Telephone	079-40050400
8. Website	https://www.letsrecycle.in/
9. Financial year for which reporting is being done	1st April 2022 - 31st March 2023
10. Name of the Stock Exchange(s) where shares are listed	The Company's shares are not listed on any stock exchange.
11. Paid-up Capital	INR 64,85,495
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name- Lavina Parikh Telephone- +91 79 40050400 Email address- lavina.parikh@nepra.co.in
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).	This report is made on a standalone basis
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

II. Products/services

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

Description of Main Activity	Description of Business Activity	% of Turnover of the entity
Waste collection, segregation, transportation, and sale of recycled products	The business activity consists of the collection of different types of waste from different waste generation sources and ensuring its sustainable end disposal. The process includes from collection to segregation at the MRF (Material Recovery Facility), to sending the segregated material for further recycling and sustainable end disposal. Plastic recycling and sale of granules and other materials. It also includes the engineering, procurement, and construction along with the operation of waste management and recycling facilities.	81%
Plastic Waste Management Advisory	Extended Producer Responsibility- End to End service of consulting and take-back execution	16%
Other services	Controlled Facility Management (CFM) services and others	3%

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

Product/Service	NIC (National Industrial Classification) Code	% of total Turnover contributed
Waste plastic	51498/ 38110	81%
Waste paper including craft paper and cardboard, Metal, Alternative Fuel and Raw Material	51498	18%
Others	51498	1%

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	5	1	6
International	0	0	0

19. Markets served by the entity:

a. Number of locations

Location	Number	For EPR services
National (no. of states)	20 states and UTs	28 states and 5 UTs
International (no. of countries)	0	0

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

NEPRA operates waste management facilities (Material Recovery Facility-MRF) and sells segregated material to recyclers and other stakeholders in the value chain. There is no export of the products and services.

c. A brief on types of customers.

Nepra's major customers include Recyclers, Manufacturers, Co-processors, Producers, Importers and Brand Owners (PIBOs), Urban Local Bodies (ULBs) and Corporates.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers:

S. no.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
Employees						
1	Permanent (D)	236	197	83.47	39	16.53
2	Other than permanent (E)	0	0	0.00	0	0.00
3	Total employees (D+E)	236	197	83.47	39	16.53

Workers*						
4	Permanent (D)	37	27	72.98	10	27.02
5	Other than permanent (E)	686	370	53.93	317	46.21
6	Total workers (D+E)	720	394	54.72	326	45.28

*Workers include the individuals involved on a permanent basis or on contractual basis involved in unskilled and semiskilled work at NEPRA's facilities.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.67
Key Management Personnel	0	0	NA

22. Turnover rate for permanent employees and workers

	FY 2022-23 (Turnover rate) %			FY 2021-22 (Turnover rate) %			FY 2020-21 (Turnover rate) %		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	20.11%	45.45%	24.60%	28.04%	40%	29.24%	13.33%	14.29%	13.40%
Permanent Workers	0	0	NA	0	0	NA	0	0	NA

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/ JointVenture	% of shares held bylisted entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
The Company does not have any Joint Ventures, Holding, Subsidiary or associate company.				

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: No
1. Turnover (in Rs.): INR 1,44,13,51,373
 2. Net worth (in Rs.): INR 1,58,69,62,291

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances 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)	FY 2022-23		FY2021-22	
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Number of complaints filed during the year	Number of complaints pending resolution at close of the year
Communities	No	0	0	0	0
Investors (other than shareholders)	Yes^	0	0	0	0
Shareholders	Yes^	0	0	0	0
Employees and workers	Yes*	1	0	0	0
Customers	Yes	0	0	0	0
Value Chain Partners	Yes. Partners in Value chain can contact the designated point of contact to submit their complaints via email.	0	0	0	0

*Neptra Resource Management Private Limited endeavors to provide a fair and equitable working environment, by aiming to ensure that all employees have access to resolutions of genuine grievances related to the workplace. The Grievance Redressal Policy is to provide employees with a framework for the settlement of individual grievances. A Grievant can approach any of the committee members (location specific) to seek resolution and submit the grievance in a written manner or through email. ^Investors and shareholders can submit grievances as per the shareholder agreement- SPA, SSA, and SHA.

26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability 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, as per the following format

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	Innovation & Technology	O	One of the core values of NEPRA is innovation and excellence, emphasizing the continuous pursuit of operational efficiency and setting new benchmarks for the industry. Our technology systems are harnessed to reduce emissions in our operations. Simultaneously, we actively collaborate with local government stakeholders to gather real-time, regular, and accurate data across our supply chain. This proactive approach ensures the ongoing efficacy of our operations and positions our business to scale in a future-proof manner.		Positive
2	Circular Economy	O	NEPRA leads in championing a circular economy, aiming for zero waste to landfill. Core operations like Material Recovery Facility (MRF) management and waste collection focus on minimizing waste and maximizing resource recovery. NEPRA's commitment to recycling, evident through its advanced Value Addition Facility (VAF), transforms plastic waste into high-grade recycled materials. Actively engaged in Extended Producer Responsibility (EPR) with 150+ stakeholders, NEPRA promotes responsible waste management practices. The organization streamlines processes, enhancing transparency and accountability, reinforcing its role in advancing circularity and sustainability. NEPRA's overarching mission is to pave		Positive

			the way for a circular economy, reducing waste, conserving resources, and minimizing environmental impact.	
3	Climate Action	O & R	NEPRA positively impacts the climate by participating in climate action initiatives. Through its core operations, including waste collection, segregation, and recycling, NEPRA plays a crucial role in reducing carbon emissions and promoting sustainable practices. The organization's commitment to waste diversion from landfills directly contributes to mitigating environmental degradation and lowering carbon dioxide (CO2) emissions. By aligning its practices with global sustainability goals, NEPRA not only minimizes its environmental footprint but also positions itself as a proactive participant in broader efforts to combat climate change. NEPRA's dedication to climate action underscores its role as a responsible steward of the environment. Regulatory changes addressing climate change could impose operational costs and compliance requirements on the company being a risk for the business.	Positive & Negative
4	Human Rights & Labor Practices	R	Neptra is dedicated to foster a culture of care and trust for its people. It is critical to ensure that all the policies related to human rights and labor practices are implemented on the ground in the right manner ensuring its reach to the bottom of the pyramid.	Negative
5	Occupational Health, Safety & Hygiene	R	Neptra is committed to a Zero fatality goal and places the safety of frontline workers, contractual staff, and employees as its utmost priority. Training/ awareness/skill development/ technology upgradation is done on a regular basis. The raw material supplied to the Material Recovery Facilities (MRFs) comprises dry solid waste from households, commercial, and industrial activities, underscoring the significance of hygiene practices in occupational safety. NEPRA places great emphasis on educating employees and workers about Good Hygienic Practices as a vital aspect of ensuring a safe working environment.	Negative

6	Gender & Inclusion	O	NEPRA's commitment to Diversity & Inclusion is evident in its core values, emphasizing fair treatment of stakeholders and acceptance of diverse opinions without bias. With over 55% of its plant workforce being women, NEPRA actively promotes women empowerment, ensuring equality at all levels and eliminating discrimination based on factors like gender, caste, or creed. This dedication not only reflects ethical principles but also enhances organizational effectiveness by fostering diverse perspectives and creativity. NEPRA's approach sets a positive example for creating an inclusive workplace and contributes to broader societal goals of equality and fairness.	Positive
7	Business Model Resilience	R	Business model resilience: For NEPRA, building business model resilience is significant as the waste management industry possesses unique challenges and different factors play a role. Factors like inconsistent waste sourcing, disruptions in the regular supply of waste, unforeseen events like the COVID-19 pandemic, and climate change impacts can significantly impact operations. NEPRA's successful business model resilience relies on community engagement, adaptability to dynamic conditions, and proactive measures addressing short-term disruptions and long-term sustainability challenges in waste management.	Positive
8	Community	O	Nepra's core focus is to impact people and planet positively. Through its core operations, the organization directly contributes to the well-being of various stakeholders and communities We engage in sensitization and awareness activities to uplift the Waste Picker Community. Additionally, we endeavor to make positive impact through our "support-education" initiative, specifically designed to benefit the children of waste pickers. This program allows young minds to complement their public education with comprehensive development and engaging co-curricular activities.	Positive

9	Corporate Governance	O & R	<p>Nepra is committed to a robust governance framework.</p> <p>Good governance helps in smooth operations and attracting and retaining talent.</p> <p>Therefore, it is essential to abide by the regulatory requirements applicable across different aspects of the business.</p> <p>Non-compliance could impact on business profits and the company's reputation. This could also impact stakeholders' trust in the organization.</p> <p>Continuous monitoring of policies/processes and regulatory audits can help in identifying and mitigating risks.</p>	Positive & Negative
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SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
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	-
b. Has the policy been approved by the Board? (Yes/No)	The policies have been approved by the authorised persons i.e. CEO, HR Head, and others.								
c. Web Link of the Policies, if available	The policies are available on the intranet portal of the company.								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes, there are defined procedures and SOPs to implement our commitments under different policies.								
3. Do the enlisted policies extend to value chain partners? (Yes/No)	Yes.								
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.	ISO 9001, ISO 45001, ISO 14001								
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	The company is working on a comprehensive ESG strategic framework. The company anticipates to release the ESG roadmap in the coming years with focus on strengthening sustainability journey- which includes reporting and monitoring on goals and targets aligned to ESG aspects.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									
Governance, leadership and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	<p>I am pleased to present NEPRA's maiden Business Responsibility and Sustainability Report (BRSR) for FY 2023, showcasing our enduring commitment to environmental, social, and governance principles. Our voluntary endeavors in reporting, coupled with climate and social actions, reaffirm our mission to ensure that our sustainable solutions generate value for all stakeholders. Our BRSR represents the stride towards strengthening the trust that we have cultivated with our stakeholders. Through this report, we wish to showcase our endeavors in the waste management and recycling sector, while also creating and sharing new benchmarks for transparent operations and infrastructure within the sector for others to follow.</p> <p>'As we navigate the intricacies of India's waste management sector, it is evident that sustainability is not just a goal but the very essence of our existence.'</p> <p>Last few years we have seen challenges posed by climate change, manifested in unpredictable weather patterns and supply chain disruptions, as well as the volatility of commodity prices, underscore the pressing requirement for global resilience. We are committed to being future-ready with focus on multicommodity circular economy</p>								

initiatives, adapting to changing circumstances with strong foundations, and simultaneously striving to mitigate the adverse effects of global warming. While our primary business endeavors contribute to mitigating carbon emissions, we are equally devoted to minimizing emissions stemming from our operations and strategically progressing in our efforts to combat climate change.

Globally, organizations are striving to align with the 1.5° C objective and our job is to aid them along this trajectory. We are aggressively working to create the best benchmarks and services to accelerate their attainment of this goal. There is a strong sustainability trend where companies are increasingly committing to circular economy principles, and the demand for recyclables continues to rise. We continue to pursue growth opportunities with waste management infrastructures including value-added facilities that shall provide the best options for the replacement of virgin plastic granules with recycled granules.

NEPRA has evolved into an end-to-end sustainability solutions provider, pioneering the design, construction, and operation of Material Recovery Facilities (MRFs) in key cities through a Public-Private Partnership (PPP) model with local governments. Amid India's efforts to address the plastic issue, we remain steadfast in our support for this noble cause through efficient collection, sorting solutions, and transforming plastic waste into a valuable resource. Our AI and ML-driven platforms for data management and streamlined operations epitomize exemplary governance models. In FY 2023, we diverted 4412 metric tons of solid waste towards recycling and 137300 metric tons of refuse-derived fuel towards co-processing.

'Our newly built recycling facility in Sanand, Gujarat, is a testament to our commitment to sustainable practices. It features advanced innovative technology for recycling plastic waste while upholding stringent quality standards. Designed with green principles in mind, the facility incorporates features such as an electric boiler, zero liquid discharge systems and rainwater harvesting systems, among others.'

Over the past 2-3 years, our focus has been on enhancing EHS standards, quality management systems, technological platforms, and team training to refine our processes and cultivate a resilient team culture rooted in trust and transparency. This ensures that our operational methods also yield benefits for our customers. Our innovative platform, 'EPR Connect,' streamlines processes for PIBOs, WMAs, PCBs (Pollution Control Board), and Plastic Waste Processors, ensuring efficient data management, reporting, transparency, and timely compliance.

As Nepra, we hold a strong belief in prioritizing the welfare of the communities and stakeholders operating around us, whether directly or indirectly. Ensuring that they derive optimal benefits from our supply chain and circular economy models is paramount to our mission. While we are committed to addressing the needs of all stakeholders in our value chain, our foundation's initiative within our supply chain has particularly energized families of waste pickers. This initiative has provided opportunities for children to participate in various educational initiatives, such as the inspiring story of a waste picker's child who ingeniously built a fan from scrap materials. Additionally, our rural initiatives in states like Gujarat and Goa are fostering positive engagement with villages, empowering local communities, and paving the way for innovative business models in the future.

Aligned with national and international goals, such as the Swachh Bharat Mission, Sustainable Development Goals, and COP-26, NEPRA is dedicated to making significant strides towards sustainable development. This report serves as a reflection of our journey and a strategic approach, emphasizing transparency, ethical practices, and a future where business success aligns seamlessly with social and environmental responsibility.

I invite each stakeholder to join us in advancing towards a cleaner, healthier, and more sustainable world. Your ongoing support and commitment are integral to our shared vision.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Name-Mr. Sandeep Patel Designation- CEO and Director E-mail Id- s.patel@nepra.co.in Telephone number- +91-7940050400																	
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.	Yes, the CEO who is a member of the Board is responsible for decision-making on sustainability-related issues.																	
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)									
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up actions	All the Policies are reviewed periodically on need basis by the Heads of the Departments who are responsible. The effectiveness of the policies is evaluated and necessary amendments are made during the review of the policies.																	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Company complies with all the applicable statutory requirements.																	
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	The company regularly assesses and evaluates its existing policies and procedures. There has been no external agency involved in the assessment/ evaluation of these specific policies.								

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	<p>NEPRA strives to inculcate different aspects and principle of sustainability from different frameworks and guidelines recognized nationally and internationally. The existing policies at NEPRA cover the majority of the NGRBC principles. The company strives to inculcate all the principles and aspects in the forthcoming year.</p>								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles									
The entity does not have the financial or/human and technical resources available for the task									
It is planned to be done in the next financial year									
Any other reason									

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.



Adhering to responsible business practices is fundamental to achieving sustainable growth. Nepra consistently endeavors to provide its services in a compliant and transparent manner that prioritizes both the environment and society. Since our inception, we have aimed to organize the unstructured waste business through the application of technology and digitization, fostering trust and transparency. Our steadfast commitment to values is reinforced by strict adherence to laws and transparent compliance processes.

Our organizational code of conduct and policies center around upholding ethics. Comprehensive policies have been formulated to combat any unethical business practices among stakeholders, whether internal or external to our organization. We have established a Whistleblower policy, Anti-Bribery Policy, Anti-Corruption Policy, Anti-Violence Policy, and Anti-Harassment (POSH) policy, grievance redressal mechanisms to guide our business dealings with transparency, honesty, and ethical integrity.

Acknowledging the pivotal role of businesses in society, we hold ourselves accountable for the effective adoption and implementation of ethical practices. Our operations are characterized by integrity and openness, and we extend this respect to the legitimate interests of those with whom NEPRA maintains relationships.



Managing waste movements from procurement to disposal



Managing Invoicing and finance operations



Managing data on E, S and G



NCA
Management of Human Resources,
Quality Management systems



Managing Vendors, our supply chain

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	Percentage of persons in respective category covered by the awareness programmes
Board of Directors		Throughout the year, board members engage in discussions covering a range of topics, including cyber security awareness, strategy, CSR (Corporate Social Responsibility), EHS (Environment, Health, and Safety), and ESG (Environmental, Social, and Governance), apart from addressing the other business and financial matters.	100%
Key Managerial Personnel		NEPRA currently does not fall under the statutory requirement to have any KMPs.	
Employees other than BoD and KMPs	4	1. Anti-bribery and Anti-Corruption; and Anti-money Laundering	1. 66%
		2. Prevention of Sexual Harassment for ICC Members	2. 100%
		3. How to have more effective performance conversations for Head of Departments	3. 100%
		4. POSH Awareness	4. 10%
Workers	4	1. Awareness on organisation policy	1. 50%
		2. Awareness on employee benefit	2. 80%
		3. Women Hygiene	3. 80%
		4. POSH Training	4. 80%

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, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

a. Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NIL				
Settlement					
Compounding fee					
b. Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case		Has an appeal been preferred? (Yes/No)
Imprisonment	NIL				
Punishment					

3. Of the instances disclosed in Question P1-E2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Not applicable

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.

Yes, the company has implemented a policy against Anti-Bribery/Anti-Corruption policy to ensure ensure that all business activities are conducted with honesty and ethical integrity. The company is committed to complying with the Prevention of Money Laundering Act, 2002, as well as any other relevant anti-money laundering or anti-corruption laws in force in India. The primary objective of this policy is to safeguard and promote lawful business practices across the entire organization. actively preventing and prohibiting corruption, bribery, and similar misconduct. In addition, it prohibits to receive any kind of favors/gifts/ hospitality of financial value more than Rs 1000/- without approval from his or her reporting manager. The policy is easily accessible to all employees through the Company's HRMS portal (Human Resources Management System). Additionally, annual awareness training sessions are carried out to proactively prevent any instances of corruption or bribery.

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/ KMPs/ Employees/ Workers	NIL	NIL

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			
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL			

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

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

	FY 2022-23	FY 2021-22
Number of days of accounts payables	131	46

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 2022-23	FY 2021-22
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	27%	42%
	b. Number of trading houses where purchases are made from	17	42
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	98%	86%

Concentration of Sales	a. Sales to dealers/distributors as % of total sales	47%	68%
	b. Number of dealers / distributors to whom sales are made	60	73
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	64%	73%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	0	0
	b. Sales (Sales to related parties / Total Sales)	0.25%	0.34%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0	0
	d. Investments (Investments in related parties / Total Investments made)	0	0

LEADERSHIP INDICATORS

1. Awareness programs conducted for value chain partners on any of the Principles during the financial year.

Total number of awareness programmes held	Topics / principles covered under the training	Percentage of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	<p>Manpower Contractor Meet (Principle 1)</p> <p>This awareness program is conducted during the financial year as needed for our human resources (manpower supply) partners. The aim is to enhance their integration within the business for an ethical, transparent, and accountable relationship that promotes a cordial association with the company.</p>	100%

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes. We actively discourage business investments, agreements, or activities that conflict with the company's interests. The Company adheres to the disclosure of Director's Interest in accordance with section 184(1) of the Companies Act, 2013, and the rules established therein. Directors recuse themselves from participating in meetings where they might have potential conflict of interest. Additionally, if any stakeholder's connection with an existing or potential vendor, supplier, or

consultant creates or has the potential to create a conflict of interest, the company may have to abstain from establishing or continuing the relationship. In such cases, stakeholders are prohibited from participating in any capacity in approving, managing, or influencing the company's business associations.

Principle 2 Businesses should provide Goods and Services in a manner that is Sustainable and Safe



We have implemented a structured framework and integrated modern technological advancements to establish a fair and secure work environment for our workforce. Within the waste management value chain, we play a distinctive role as recyclers as well as waste segregators, and processors, crucial to the provision of raw materials for recycling or energy recovery operations. Actively promoting the principles of a circular economy, we stand out with our MRF in Indore, recognized as India's largest automated MRF, actively supporting the Swachh Bharat Mission by providing essential waste management infrastructure.

Our commitment is unwavering as we strive to continuously expand and contribute to the creation of a nation with zero waste to landfill, minimizing waste-related challenges, environmental impacts, and health hazards. We collaborate with corporations and multinational companies, assisting them in waste management through Extended Producer Responsibility (EPR) and Control Facility Management (CFM) projects. Our dedication to Zero Waste to Landfill Events underscores our commitment to clean and green initiatives.

An exemplary initiative is the Ambaji Pad Yatra, where we ensure the sustainable disposal of all waste generated during the 15-day pilgrimage, safeguarding nearby farmlands and surroundings. Every aspect of our capital expenditure (CAPEX) is dedicated to enhancing social and environmental dimensions. We have a well-defined plan and process to procure clean renewable energy for our operations.



Waste segregation through automated MRFs and its conversion to bales

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.

Considering our business/ service of waste management entire investment relates to creating social and environmental impact. Moreover, our new facilities are continuously designed to make it more energy efficient through implementation of latest technologies like use of LED, use of greater efficiency motors, etc.

2. A. Does the entity have procedures in place for sustainable sourcing?

NEPRA sources its waste from different entities like Urban Local Bodies, waste pickers, waste collectors and aggregators, residences, schools, industries and others. A process is followed when sourcing waste from the waste pickers ensuring no child labour and the tracking of the type and quantity of waste and the identity of the waste picker. NEPRA ensures that the waste sourced from the aggregators are registered and authorized bank transfer is done to ensure no fraud or money laundering. We also look forward to integrate more principles of ESG within our supplier onboarding systems.

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

The material sourced is tracked and recorded using a procedure to ensure the sustainable sourcing of the waste.

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.

Not Applicable. NEPRA's finished good is sorted and processed waste that are ready for further recycling or energy recovery.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities. 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.

Not applicable

LEADERSHIP INDICATORS

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Not applicable. As the company at the Material Recovery Facilities (MRFs) handles dry solid waste as an input material. The company plans to develop products using 100% previously used (pre-consumer and post-consumer) plastic material at its Value-Added Facility (VAF).

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Not applicable. NEPRA itself uses the End-of-Life products for further processing and use for recycling and/ or energy recovery.

5. Reclaimed products and their packaging materials (as a percentage of products sold) for each product category.

Not Applicable. As a waste management company NEPRA collects the waste material and utilizes and segregate the products in various categories. The company does not generate any waste or by products during the processing of the input material. Reclaimed products are not generated.

Principle 3 Businesses should respect and promote the well-being of all Employees, including those in their Value Chains



Empowering stakeholders enables purposeful growth. While we grow, we want our people and community to grow. We have an empathetic approach and address the needs and aspirations of our employees for their bright future. Regular safety audits aim to safeguard the health and safety of employees and workers. Personal Protective Equipment (PPE) and necessary safety kits at the plant, aiming to prevent any diseases and hazards.

NEPRA works closely with municipal authorities of different cities in a Public private partnership (PPP) model to establish an efficient Waste Management system. We create employment opportunities in cities where we operate, by locally sourcing our workforce. Our inclusive model of operations ensures the upliftment of the Bottom of the Economic Pyramid (BOEP) communities, including impoverished and vulnerable waste pickers. We collect waste directly from them, ensuring fair pay for the collected waste. Our engagement extends to promoting micro-entrepreneurship models for waste collection drivers. To provide social and economic security for our workers, we have implemented EPF and ESIC policies.

NEPRA is committed to the education of children from BOEPs associated with our operations, ensuring access to basic education. In alignment with Sustainable Development Goal 5, we uphold inclusive recruitment principles, striving for a workforce that includes 50% women employees. To maintain a safe and comfortable work environment, we have established grievance redressal policies, a Prevention of Sexual Harassment (POSH) policy, and an Environment, Health, and Safety (EHS) policy. All our employees are covered under health insurance, maternity and paternity benefits, and retirement benefits.



Women and other workers at the MRF wearing PPEs

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		No.(B)	% (B / A)	No. (C)	% (C / A)	No.(D)	% (D / A)	No.(E)	% (E / A)	No.(F)	% (F / A)
Permanent employees											
Male	197	197	100	197	100	NA	NA	197	100	197	100
Female	39	39	100	39	100	39	100	NA	NA	39	100
Total	236	236	100	236	100	236	100	236	100	236	100
Other than Permanent employees											
Male	Not applicable										
Female	Not applicable										
Total	Not applicable										

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

Category	% 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	27	27	100	27	100	NA	NA	27	100	0	NA
Female	10	10	100	10	100	10	100	NA	NA	0	NA
Total	37	37	100	37	100	10	100	27	100	0	NA

Other than Permanent workers											
Male	367	367	100	367	100	NA	NA	367	100	0	NA
Female	316	316	100	316	100	316	100	NA	NA	0	NA
Total	683	683	100	683	100	316	100	367	100	0	NA

Note - All the workers are covered under the EPF and ESIC. They are being extended the Health Insurance, Accident Insurance, Maternity Benefits, and Other Medical Facilities under the Employee's State Insurance Corporation of India.

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

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	94.92	Not Available	Y	93.30	Not Available	Y
Gratuity	100.00	Not Available	Y	100.00	Not Available	Y
ESI	18.22	Not Available	Y	32.96	Not Available	Y

All the workers are covered under the EPF, ESIC, Gratuity, and Welfare Fund schemes. There is no record available.

3. 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.

NEPRA's offices are in corporate buildings with access to elevators. At the plants that are single-storey, the entrance is accessible to any disabled visitor. An accessible drinking water facility is also present. The entrance width is suitable for wheelchair entry. However, we shall work to make it more inclusive. However, it is to note that currently, Neptra does not have any differently-abled employees.

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.

Yes. The company has established an Equal Opportunity & Non-discrimination policy to ensure equal employment opportunities for individuals with disabilities. This policy ensures that differently-abled individuals are considered for positions where they could contribute. Additionally, the company would provide basic amenities to enable them to effectively carry out their duties for which they are employed.

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	87.5	Not Available	Not Available
Female	0	0	Not Available	Not Available
Total	100	87.5	Not Available	Not Available

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	Details of Mechanism in brief
Permanent Workers	Yes	The company has a Grievance Redressal Policy in place to provide employees with a structured process for resolving individual grievances at the lowest possible level of authority in the shortest time frame. Employees can approach a member of the grievance redressal committee and submit their grievance in writing or through email, with acknowledgment guaranteed within three days. In case of dissatisfaction, employees have the option to escalate their concerns to a higher level of authority.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	
Other than Permanent Employees	Yes	

7. Disclose No. & percentage of Membership of total permanent male & female both categories employees & workers in association(s) or Unions recognized by the listed entity for both current & previous Financial Years.

There are no union formations within the company. The concerns and grievances of workers are heard and addressed by regular interactions with the workers and the company encourages employees to freely express their concerns to management. The company conducts regular surveys for employees and workers, promoting transparent communication. A dedicated team promptly addresses reported issues, ensuring a supportive and inclusive work environment.

8. Details of training given to employees and workers:

Employees are regularly given training on health and safety measures as well as skill upgradation. A total of 61.19% of employees were covered in FY 2023 for skill enhancement-related trainings.

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

Category	FY 2022-23			FY 2021-22		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	197	156	79.19	157	142	90.45
Female	39	27	69.23	22	16	72.73
Total	236	183	77.54	179	158	88.27

For FY 2022-23: Only employees who were active/not serving notice period on or before 30th April 2023 were considered in the data

For FY 2021-22: Performance Review mechanism was introduced in the organization in Oct 2021; A formal annual review process has been followed.

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 of such system?

Yes. All major facilities of the company are certified for ISO 45001:2018

The company has established the Environmental Health and Safety (EHS) management system to provide a healthy and safe workplace to its employees and workers. The EHSMS is implemented at all operational plants and the head office of the organization. This includes all employees,

contractors, and relevant stakeholders for continual improvement in occupational health, safety and environmental performance of the organization by ensuring their participation and developing effective communication between interested parties. We provide appropriate awareness and trainings to all associated stakeholders to achieve EHS goals and clearly explaining their authorities, roles and responsibilities pertaining to Health, Safety and Environment in line with the context of the organization. We commit to acknowledge and implement necessary legal and statutory compliances.

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

A thorough Hazard Identification and Risk Assessment (HIRA) is conducted for all plants, covering various activities. High-risk and non-routine activities are carried out only after obtaining a work permit, ensuring the verification of all occupational safety requirements. Additionally, a well-established procedure for incident reporting and associated communication protocols is in place.

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

The employee or contractual worker can report their EHS concerns through various processes such as in accordance with the Grievance Redressal Policy, during safety committee meetings, or during works committee meetings. Such concerns can also be discussed during Tool Box Talks. Such instances can be reported to their reporting managers or EHS representatives available at site.

- d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services?

The company has trained employees and workers through First Aid Training program. The First Aid Kit is available at all site locations which can be used at the time of injury. The employees are covered by Medclaim where non-occupational health services are available when needed.

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

Safety Incident/Number	Category	FY 2022-23
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0
	Workers	1
Total recordable work-related injuries	Employees	0
	Workers	8
No. of fatalities	Employees	0
	Workers	0

High consequence work-related injury or ill-health (excluding fatalities)	Employees	0
	Workers	0

*2021-22 details are not available.

Note-

- The EHS reporting mechanism was initiated in February 2022, after implementation of the EHS management system.
- Lost Time Injury (LTI) is a case where the worker was required to take support from ESIC.
- Recordable work-related injuries are First Aid Cases.

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

The organization has implemented the process for Hazard Identification and Risk Assessment across all the site locations. The activities are reviewed to obtain the risk score based on severity and occurrence. The high-risk activities and non-routine activities are being performed after obtaining a Work Permit after verification of all occupational safety requirements.

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					
Health & Safety	Nil					

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%

*Ahmedabad, Jamnagar, Indore and Pune

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.

- The Lifeline Fall protection system is provided at Indore and Jamnagar to provide fall protection to the truck drivers and cleaners while climbing on the truck for covering it with tarpaulin.
- Standing position sorting platforms have been implemented since the project design phase to avoid Ergonomic Hazards to the workers involved in sorting.
- Cut-resistant hand gloves were provided to the pre-sorting workers to avoid cut injuries from the sharps coming in inward material.
- Emergency stop buttons are provided to stop the entire production during emergency conditions.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers(Y/N)

Yes.

- a) Permanent Staff employees are covered under the GPA (Group Personal Accident) Policy, Employee's Provident Fund and Employee's State Insurance Scheme.
- b) Permanent and Contract workers are covered under the Employee's Provident Fund and Employee's State Insurance Scheme/Workmen Compensation Policy through which death benefit can be provided in the event of accidental death during the employment.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

Yes. The HR Department has established process by which value chain partner's all statutory documents and records are being checked by the department at defined interval.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2022-23	FY 2021-22	FY 2022-23	FY 2021-22
Employees	Nil			
Workers				

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment?

Yes. There is no established program implemented by the Organization but the organization provides transition assistance to the employees and workers whose career endings resulting from the retirement.

Principle 4: Businesses should respect the interests of and be responsive to all its Stakeholders

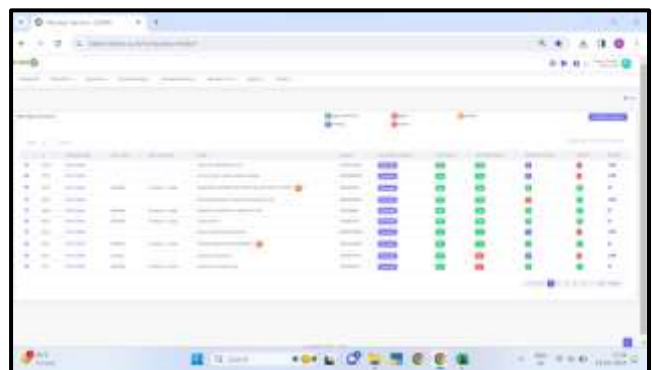


NEPRA's strength and values are evident in our key relationships, particularly with stakeholders broadly categorized into external stakeholders such as government authorities (CPCB/SPCB, MCA, FEMA Act), investors, raw material suppliers (waste pickers and aggregators), buyers (recyclers, cement plants using RDF, etc.), and internal stakeholders including employees and the board of directors. Given the fundamental role of materiality assessments in corporate governance, we ensure that our assessments accurately capture the most relevant issues for both the organization and its stakeholders. This commitment contributes to transparent and effective reporting of our ESG performance indicators.

We have defined systems in place to communicate with each of our valued stakeholders to foster inclusive and collaborative working where the needs and expectations of each partner is identified and accordingly, informed decisions are taken. This way we attend to their concerns and enhance the satisfaction of each stakeholder.



Suggestion Box at HO to receive employee feedbacks, concerns, grievances



BAMS software for vendor management

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

The company understands the importance of stakeholder's engagement to fulfil our purpose driven business objectives. Our core focus is to build an environment of trust and transparency while engaging with stakeholders. We identified individuals, groups, or organizations that may be affected by or have an impact on our organization and then we categorized into external and internal stakeholders. By following a systematic and comprehensive approach, we have identified external stakeholders such as government authorities (CPCB/SPCB, MCA, FEMA Act), investors, shareholders, raw material suppliers (waste pickers and aggregators), buyers (recyclers, cement plants using RDF, etc.) local communities, and internal stakeholders including employees and the board of directors. By establishing positive relationships, we ensure that the interests of stakeholders are taken into consideration during decision-making processes.

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 & Marginalized Group	Channels of communication	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors and shareholders	No	<ul style="list-style-type: none"> Investors Meet Investor presentation Website Reports General meetings 	Quarterly, Annually	The company interacts with investors and shareholders to understand their concerns and expectations to improve Business performance.
Govt Authorities/ Regulatory bodies	No	<ul style="list-style-type: none"> Scheduled Meetings Report Letter Emails 	Need Basis	We believe in transparent compliance processes to ensure accountability of the organization. We actively interact about rules & amendments, raise queries and share related inputs.
Customers (Recyclers, Co-processors, Brands and Industries)	No	<ul style="list-style-type: none"> Regular in Person meetings Feedback Form Digital communication Website Telephonic conversation 	Need basis	Communication with customers to discuss their billing, payments, complaint resolutions etc. We try to understand their experience and ask for feedback in order to improve our services.

Raw Material Suppliers (Waste pickers, scrap dealers, aggregators, Commercial complexes)	Yes (Waste Pickers, few scrap delayers) No (Others)	<ul style="list-style-type: none"> In person supplier meetings Facility visits In-person communication Vendor engagement (Meetings/Telephonic conversation) 	Need Basis	To ensure continuous raw material supply, we regularly meet our suppliers. and check for to get quality material on time. We also identify any concerns and requirements that they may have with respect to payments and others.
Local Communities	Yes	<ul style="list-style-type: none"> Community engagement through CSR activities Pamphlets 	Periodic	We conduct awareness sessions on waste management, health & safety, environmental sustainability and other need-based initiatives.
Employees	No	<ul style="list-style-type: none"> HR Web portal Cultural events Employee engagement programme Newsletter Feedback forms/Emails) 	Regular, Need basis	Effective employee interaction is crucial for fostering a positive work environment, promoting teamwork, and enhancing overall productivity. The main purpose of engagement includes employee trainings and related feedbacks.
Board of Directors	No	<ul style="list-style-type: none"> Board Meetings Regular senior management interaction 	Monthly, Need basis	To review and discuss the overall business performance.

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board?

The Company communicates with the key stakeholders on a need basis and ensures that the business requirements, process, and strategy are effectively communicated. This includes interaction and interviews with employees, workers, customers and other value chain partners. The Board is kept updated during the quarterly meetings about any key communications and their advice is sought if required.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Different stakeholders are consulted by different means to ensure that all the inputs are considered and relevant incorporation in policies and activities is made. The environment aspect impact register and HIRA register which defines the environmental and occupational safety risk of the activities and sub-activities are being updated based on the defined frequency.

While identifying the risk score, the relevant stakeholders are being involved and their opinions are considered. The organization has defined a grievance redressal policy which states that the grievances received on social parameters are addressed. The organization has formed a worker committee and safety committee which regularly meets and addresses environmental and social concerns.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

The company regularly engages with one of its key stakeholders which are the waste pickers. Their concerns are addressed.

Principle 5 Businesses should respect and promote Human Rights



Nepra is committed to fostering a workplace environment that values and respects the dignity of every individual. The statement emphasizes the importance of treating everyone fairly, irrespective of factors such as gender, religion, caste, or any other form of discrimination. Nepra is dedicated to upholding labor codes and addressing critical issues like sexual harassment, workplace discrimination, child labor, forced labor, involuntary labor, and wage-related concerns. Nepra expresses a strong stance on human rights, maintaining zero tolerance for any form of discrimination, including gender, color, and caste.

Furthermore, Nepra is actively promoting equality and diversity, recognizing its pivotal role in ensuring decent work and economic growth. By taking a stand against discrimination and advocating for equality, Nepra aims to contribute to the creation of peaceful and inclusive societies. The organization recognizes the importance of building effective, accountable, and inclusive institutions at all levels, showcasing a commitment to broader social responsibility and positive societal impact.

With digitized processes and continual quality improvements in existing systems, we ensure that lacunae are filled, corrective actions are taken and any risks related to human rights are evaded.

ESSENTIAL 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	236	84	35.59	179	79	44.13
Other than permanent	Nil	Nil	Nil	Nil	Nil	Nil
Total Employees	236	84	35.59	179	79	44.13

Workers						
Permanent	37	37	100	40	10	25
Other than permanent	686	384	56.22	620	118	19.03
Total Workers	720	421	58.5	660	128	19.4

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

Category	FY 2022-23					FY 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										
Male	197	Nil	N/A	197	100	157	Nil	N/A	157	100
Female	39	Nil	N/A	39	100	22	Nil	N/A	22	100
Other than permanent										
Male	<i>Not Applicable</i>									
Female	<i>Not Applicable</i>									
Workers										
Permanent										
Male	27	27	100	Nil	N/A	28	28	100	Nil	N/A
Female	10	10	100	Nil	N/A	12	12	100	Nil	N/A
Other than permanent										
Male	367	367	100	Nil	N/A	306	306	100	Nil	N/A
Female	316	316	100	Nil	N/A	314	314	100	Nil	N/A

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

Nepra is dedicated to fair pay for everyone, ensuring that all employees, regardless of their department or location, receive equal and transparent compensation basis qualifications and experience etc.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business?

NEPRA keeps people at the core of its focus and ensures that there is an emphasis on the right approach towards addressing the human rights impact and issues related to human rights. The organization has designated the Human Resources Department for the Governance of the Policy. The policies describe the reporting procedures and their redressal. In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redress) Act of 2013, which deals with the handling of complaints of workplace sexual harassment, the organization has implemented the POSH policy.

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

The Organization is committed to ensuring a secure and healthy work environment for all employees regardless of race, color, national origin, religion, gender, age, disability, sexual orientation, or other aspects. There is a mechanism set up to redress grievances related to human rights through the established grievance redressal committees. Nepra intends to promote ethical, value-driven, and consistent organizational behavior with integrity, honesty, and respect for each individual. Nepra endeavors to provide a safe and conducive work environment free from harassment of any kind, including Sexual Harassment.

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

	FY 2022-23	
	Filed during the year	Pending resolution at the end of the year
Sexual Harassment	0	0
Discrimination at workplace	0	0
Child Labor	0	0
Forced Labor/Involuntary Labor	0	0
Wages	0	0
Human rights-related issues	0	0
Others	1	0

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2022-23
Total Complaints reported under Sexual Harassment on of Women at Workplace	0

(Prevention, Prohibition and Redressal) Act, 2013 (POSH)	
Complaints on POSH as a % of female employees / workers	0
Complaints on POSH upheld	0

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

The Organization has established a mechanism under the Anti-Sexual Harassment Policy as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

There are clauses under the policy to ensure and prevent adverse consequences to the complainant.

- During the pendency of the inquiry, on a written request made by the complainant, the committee may recommend to the CEO to (a) transfer either the complainant or the employee to any other workplace; or (b) grant leave to the complainant for 30 working days.
- All reported Complaints and related information shall be kept confidential.
- If any unwarranted pressure, retaliation, discrimination, or unethical behavior is observed and reported against the Complainant or a witness while the investigation is in progress, adequate disciplinary action shall be taken against the accused.

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

Yes, NEPRA, leveraging its technology-driven approach, ensures the complete eradication of child labor and gender discrimination as well as keeps human rights as a focus during business agreements and operations. The integration of facial recognition technology in its application serves as a proactive measure to prevent child labor. In addition, NEPRA has instituted a comprehensive policy addressing child labor and human rights issues.

NEPRA prohibits discrimination, forced trafficking, and child labor to guarantee safe and healthy working conditions. Acknowledging the indispensable role of women in our business model and growth aspirations, NEPRA aims to foster socially responsible business practices, advocating for equal participation of women. We prioritize women's rights and economic inclusion, considering them as key facets of our commitment. NEPRA's code of conduct rule applies to all the stakeholders including the ones in the value chain.

10. Assessments for the year for child labor, forced/ involuntary labor, sexual harassment, discrimination at workplace, wages and others

As per the policy, during the onboarding of any employee/ worker, identification proof is taken and updated in the database to ensure no child labor. As per the policy, NEPRA ensures that there is no forced/ involuntary labor in all its workplaces. HR team makes regular visits to different locations and workplaces ensuring a fair and inclusive workplace for all the workers and employees. Every employee/ worker is trained and rightly communicated on these aspects like child labor, forced/ involuntary labor, sexual harassment, discrimination, and other significant aspects. Nepra ensures that there is no discrimination based on gender, religion, caste, creed, etc. at all of its workplaces.

11. Provide details of any corrective actions taken or underway to address significant risks/concerns arising from the assessments at Question P5-E9 above.

The Organization has taken steps towards continual improvements on the subject matters covered under the point P5-E9 and has established a process to govern the same by implementing Child Labor Remediation Policy, Policy on Equal Opportunity, Ethical Trading Policy, Grievance Redressal Policy, Human Rights Policy, Anti-Bribery and Anti-Corruption Policy and Policy on Prevention, Prohibition and Redressal of Sexual Harassment of Women at Workplace.

LEADERSHIP INDICATORS

1. Details of a business process being modified/introduced as a result of addressing human rights grievances/complaints.

The HR Department has modified/introduced various business processes as per the requirements to address and mitigate the issues related to human rights grievances/complaints including the Grievance Redressal Policy.

2. Details of the scope and coverage of any Human rights due diligence conducted.

The HR Department conducts human rights due diligence activities through the governance of various established policies.

3. Is the premise/office of the entity accessible to differently-abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

NEPRA's offices are in corporate buildings with access to elevators. At the plants that are single storey, the entrance is accessible to any disabled visitor. An accessible drinking water facility is also present. The entrance width is suitable for wheelchair entry. However, we shall work to make it more inclusive.

Principle 6: Businesses should respect and make efforts to Protect and Restore the Environment



NEPRA's mission is to be the leading waste management company in emerging markets to impact people and planet positively. The organization's core operations are designed to divert waste away from landfills/dumping, adopting sustainable disposal methods that effectively reduce significant amounts of Greenhouse Gas (GHG) emissions. By directly addressing critical environmental issues such as pollution, sustainable resource use, and climate change, NEPRA acknowledges the intricate interconnections of these challenges at local, regional, and global levels. The organization diligently tracks various environmental metrics, including details of energy consumption, GHG emissions, water and waste management. This comprehensive monitoring allows NEPRA to gauge the extent of its environmental impact accurately and implement necessary measures to either prevent or reduce adverse effects, demonstrating a proactive approach to environmental stewardship. In essence, NEPRA's business model is structured to facilitate greenhouse gas (GHG) mitigation via efficient waste management, and the overall design ensures a minimal environmental footprint

ESSENTIAL INDICATORS

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

Parameter	FY 2022-23	FY 2021-22
Total electricity consumption (A) (GJ)	7951.95	2517.80
Total fuel consumption (B) (GJ)	4293.41	1518.05
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumption (A+B+C) (GJ)	12245.35	4035.85
Energy intensity per rupee of turnover	8.5 GJ/ million rupee	2.6 GJ/ million rupee

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

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.

No

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

Parameter	FY 2022-23
Water withdrawal by source (in kilo liters)	
(ii) Groundwater	6949.26
(iii) Third party water	
Water intensity per million rupees of turnover (Total Water consumed / Revenue from operation)	4.82

*FY 2021-22 data is not available.

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

4. Provide the following details related to water discharged:

The sanitation water (grey/black water) is discharged through the common municipal sewer drainage system at the offices and MRFs. For upcoming projects Zero Liquid Discharge system has been implemented.

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

Yes, it newly established recycling facility in Gujarat implements mechanism for Zero Liquid discharge.

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

Not applicable.

7. 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 CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	320	113
Total Scope 2 emissions (Break-up of the GHG into CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, if available)	Metric tonnes of CO ₂ equivalent	1579	500
Total Scope 1 and Scope 2 emissions per rupee of turnover	tCO₂e per million rupees	1.32	0.40

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.

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

Yes, Nepra handles mixed dry waste and segregates it into reusable and recyclable fractions. This way it diverts waste from ending in landfills. Further, dependency on virgin materials is reduced. Therefore, our operations result in GHG emission mitigation.

We have mapped our carbon footprint and taken initiatives to improve energy efficiency in operations that result in reduced GHG emissions. NEPRA is committed to reducing its emissions and is taking significant steps. (Electric boiler to be used at the facilities instead of a boiler which uses fossil fuel to reduce direct emissions). The company has explored installing the Roof Top solar system at the Sanand VAF Facility.

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

Total Waste generated (in kilograms)	
Plastic waste	84*
Paper	552**
Total	636

- *Around 6-8 kg of plastic waste is generated at NEPRA's office per month. This implies that around 84 kg of plastic waste has been generated in FY 2023. (This includes plastic bottles used in the Head Office)
- ** Around 46 kg of paper waste is generated per month from offices. This implies that around 552 kg of paper waste has been generated in FY 2023. (This includes paper for health, hygiene and papers from offices)
- For each category of waste generated, all the waste generated at NEPRA's owned premises is segregated and further recycled at NEPRA's MRFs. There is no incineration or landfilling of waste.
- The above quantities are estimations for corporate offices. Apart from this the company operates MRFs where waste is handled and processed. Nepra does not engage in any manufacturing operations resulting in waste generation. Nepra's raw material is waste from different waste generators.

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

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.

There is no such use of any hazardous chemicals at NEPRA's facilities.

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:

The entity does not have any operations/ offices in/ 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:

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, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	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 action taken, if any
Yes, The Facilities comply with the regulatory requirements imposed by various environmental Laws/Acts/Rules and Conditions.				

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

Not applicable. None of Nepra's facilities are located in water stress area.

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2022-23
S3C3- Fuel and Energy related activities	tCO2e	378.25
S3C9- Downstream transportation and distribution	tCO2e	13438

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

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable, none of our operations are in ecologically sensitive areas.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative	Outcome of the initiative
1	Real time-based tracking	Real time-based tracking of the vehicles is one such example, where in shortest route from the waste picking point to the MRF is taken.	This ensures route optimization with a reduction in fuel usage and carbon emission mitigation in the value chain.
2	Facial recognition	The tool equipped with facial recognition to ensure tracking of the waste given by waste pickers with quantity given and amount paid which also ensures no child labor.	Prevents child labor, real-time record of waste quantity and payment
3	IOT integration	A system to track the efficiency of the device by enabling real-time monitoring and data collection from various sources optimizing the process.	More efficient, effective, and smart operations facilitating automation cost saving with transparency
4	IE 3 rated motor installation	Motor installation with high rating IE (International Efficiency) 3 which suggests premium efficiency. They are designed to consume less energy and reduce operational cost.	Better operational efficiency, significant cost, and energy saving, longer life span.
5	LED installation	Installation of better efficient LEDs across facilities to ensure energy and cost saving	Improve energy efficiency, less use of electricity and carbon emission mitigation
6	Electric Boiler installed	Installation of electric boiler at the Value-Added Facility (VAF) to reduce the direct impact and carbon footprint being a better alternative to solid fuel boiler	Reduction in energy consumption and carbon emissions
7	Installation of ETP and STP	Installation of Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP) to recycle and divert wastewater and reducing the use of freshwater	Water, a critical natural resource is recycled thereby reduced environmental footprint

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



NEPRA is dedicated to fostering an enabling environment that facilitates the development of a circular economy and ensures the right level of impact. The organization actively participates in advising and collaborating with various entities and institutions, that promote policies around plastic waste management and circular economy. We have participated in advocating policy and guidelines formations related to extended producer responsibility and legacy waste management amongst others in a significant way. Furthermore, NEPRA is an integral member of key chambers and associations that are pertinent to its mission, reinforcing its commitment to driving sustainable practices leading to a Swachh Bharat.

ESSENTIAL INDICATORS

1. Trade and industry chambers/ associations

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

There currently are 3 affiliations with trade and industry chambers/ associations.

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	National
2	Organization of Plastics Processors of India	National
3	All India Plastic Manufacturing Association	National
4	National Solid Waste Association of India	National

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 action taken
<p>We are committed to upholding ethical standards and ensuring fair competition, and thus, we do not condone any behavior or activities that may compromise ethical or moral integrity within the realm of competition.</p> <p>There have been no instances of any corrective actions taken or underway on any issues related to anticompetitive conduct by the entity.</p>		

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity:

Public policy advocated	Method resorted for such advocacy	Whether information available in public domain?	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
PWM Rules 2016-EPR guidelines	E-mail and Website	Yes	As required	https://cpcb.nic.in/rules-4/

The company engages with several stakeholders including the local & national government bodies, state & central pollution control boards, regulators, and other relevant stakeholders. Over the years, NEPRA executives have played a key role in helping shape public policy and have been invited to different committees and teams. NEPRA has been instrumental in providing recommendations to relevant authorities to reshape waste management-related policies, esp. PWM Rules. For PWM Rules, NEPRA penned down its suggested draft Guidelines for EPR Implementation, which was much appreciated in the industry. The policies for the waste management and sustainability space have been evolving and changing at a rapid pace and NEPRA through its on-ground experience and with regular dialogue with different stakeholders ensures that the right communication to the sector needs is ensured.

Principle 8 Businesses should promote inclusive Growth and Equitable Development



NEPRA's core strategy revolves around a three-pronged approach: People, Process, and Infrastructure. The company is committed to fostering a three-way socio-economic and environmental impact, embodying its dedication to creating a sustainable future. A key aspect of their environmental commitment is encapsulated by the "Zero Waste to Landfill" motto, demonstrating a clear stance on waste reduction and responsible resource management.

NEPRA's vision extends beyond mere sustainability; it integrates the principles of inclusive growth and equitable development into its operations. By considering the diverse requirements of all stakeholders, the company aims to cultivate a conducive ecosystem that promotes the 5 P's of Sustainability: People, Planet, Prosperity, Peace, and Partnership. This holistic approach underscores NEPRA's commitment to not only meet current needs but also to ensure a sustainable legacy for future generations.

In driving comprehensive sustainability practices, NEPRA stands as a catalyst for positive change in India. Beyond championing growth and development, the company minimizes environmental impact and actively fosters collaborative partnerships, contributing significantly to the broader goals of sustainable development in the country.

We have established partnerships with numerous waste pickers, guaranteeing their social and economic security as they serve as our preferred vendors. We also employ BOPs at our plants where the majority are women encouraging their empowerment.

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
Not Applicable					

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 (INR)
Not Applicable						

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

The Organization's location-wise management is taking care of grievance management of the local community if raised. However, a well-defined procedure is yet to be established. The insurance coverage has been provided under the Public Liability Industrial Insurance Policy.

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	*see note below	
Sourced directly from within the district and neighboring districts	100%	

*NEPRA sources its input material (i.e. waste) from different waste generators of the city which include local waste pickers, waste collectors and aggregators, residences, commercials, industries, schools, Urban Local Bodies, and others. The majority of the input material is sourced from the city of operation.

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 2022-23	FY 2021-22
Rural	-	-
Semi-Urban	-	-
Urban	10.32	14.41
Metropolitan	89.68	85.59

LEADERSHIP INDICATORS

1. Details of beneficiaries of CSR Projects:

S. no.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Education Center for the Children of Waste pickers	115	100%
2	Awareness and training for health and hygiene, menstrual health, food and education	125	100%

CSR for NEPRA is not mandated currently but NEPRA is engaged in several social impact activities. To give back to the communities the company operates in and ensuring the wellbeing of the waste picker community, NEPRA supports an education for the children of waste pickers where in more than 115 children are empowered. NEPRA is also engaged in awareness and training for health and hygiene, menstrual health, food and nutrition education ensuring no children labor and other important aspects.

Principle 9 Businesses should engage with and provide value to their consumers in a Responsible manner.



NEPRA places the well-being of all stakeholders at the forefront of its business, emphasizing not only business success but also social responsibility. The company has implemented streamlined processes to ensure transparency and traceability in its operations. A notable aspect of NEPRA's approach is the integration of automated and data-driven operations, underscoring the significance of data privacy and regulatory compliance in its business model. Our customers/consumers are waste recyclers, cement plants, municipal corporations, and also waste generators who avail our service of waste collection and we give utmost care to the quality of service and product we give. Dedicated systems in place ensure any complaints and queries are attended appropriately.

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Provisioning the best customer service and ensuring their satisfaction is a fundamental aspect that we prioritize to foster enduring relationships founded on trust. To accomplish this, we have designated primary points of contact whom customers can directly reach out to address any concerns. Additionally, customers can also reach us via email and phone for assistance. We have also established a process of circulating feedback forms through which we can receive comments from our consumers and at the same time ensure prompt redressal of the same.

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	Our business is dedicated to achieving zero waste to landfill with, thereby generating a positive environmental footprint. Our operational practices prioritize the safe and responsible processing of waste, ensuring its sustainable disposal. We provide segregated and/or recycled dry solid waste to recyclers, Waste to Energy plants, cement plants, and other entities. We actively promote awareness among all stakeholders engaged in the value chain, emphasizing the importance of responsible waste management practices.
Safe and responsible usage	
Recycling and/or safe disposal	

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			No complaints have been registered			
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices						
Unfair Trade Practices						
Other						

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

	Number	Reasons for recall
Voluntary recalls	0	There have been no product recalls on account of any safety issue.
Forced recalls	0	

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, we have a privacy policy demonstrating our commitment to protecting any personal information. NEPRA takes care of data at all stages. - Rest, Transit, Use. The company does take care of data policy throughout the entire lifecycle to protect it from corruption, theft, unauthorized access.

It can be accessed with following link: <https://www.nepra.co.in/privacy-policy.html>

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.

There have been no such incidents to date. NEPRA has an internal helpdesk system to track the complaints of other stakeholders.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches along with impact

No instance showing a data breach. NEPRA follows MFA (Multi-factor authentication). For 2-level security for all products. In case of breaches, NEPRA will be notified via internal firewall rules.

b. Percentage of data breaches involving personally identifiable information of customers.

No such instances

LEADERSHIP INDICATORS

1. Channels/platforms where information on products and services of the entity can be accessed.

All our stakeholders including any customer and interested parties can avail information about our services and products through our website. This platform undergoes regular updates to reflect any newly introduced services or modifications to existing ones. Through this initiative, we ensure that our customers can make well-informed decisions and can easily reach out to us through the provided contact information, including email addresses and phone numbers.

It can be accessed with the following links:

<https://www.nepra.co.in/>

<https://www.letsrecycle.in/>

<https://www.eprconnect.in/home>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

NEPRA's products are segregated waste which is non-hazardous and usually sent as loose material or as bales. The end users are recyclers, aggregators, and cement plants who are aware of the handling of the material and ensure safe and responsible usage of the product for further recycling/co-processing as per agreement terms.