



SASB Report
Sustainability Accounting
Standards Board
Framework
FY 2023



NEPRA Resource Management
Private Limited (NRMPL)

About NEPRA

NEPRA is India's leading waste management and sustainability company which operates Pan India and has its head office in Ahmedabad, Gujarat. Its core focus is on People, Process and Infrastructure. NEPRA operates under two models: City Level Dry Waste Management organization and as a Waste Management Agency (WMA) operating Pan-India. It engages in collecting all types of dry waste from Urban Local Bodies (ULBs), different waste generators and aggregators like waste pickers, educational institutions, commercial establishments, residences etc. The company is a pioneer in designing, building and operating MRF (Material Recovery Facility) and currently operates MRFs in the cities of Indore, Ahmedabad, Pune and Jamnagar. NEPRA operates these MRFs in a PPP (Public Private Partnership) Model with local governments and authorities.

NEPRA as a WMA under EPR (PWM Rules, 2016) currently facilitates over 150+ PIBOs across India and has helped them meet their EPR targets. With each amendment implemented, NEPRA has identified challenges in its execution and taken steps to mitigate it. It collects plastics-recyclables such as flexible, rigid and non-recyclables like MLP including packaging waste.

NEPRA is also an authorised Plastic recycler, having India's one of the most advanced recycling facilities called Value Addition Facility (VAF) in Sanand, Gujarat. VAF is a manufacturing plant or facility dedicated to recycling plastic waste materials into plastic granules, which are high-grade and near virgin quality. It boasts technology and infrastructure like automated color sorting, drying, and compounding with a state-of-the-art twin screw extruder.

NEPRA's 'EPR Connect' helps to streamline EPR processes for PIBOs, WMA, PCBs and Plastic Waste Processors on a common platform. It creates a simple and fast interface that manages the entire audit life cycle from waste collection to its sustainable end disposal. This innovation has helped in achieving ease in data maintenance and reporting, transparency and ensuring compliance on time.

Through its several initiatives, NEPRA is addressing the challenge of waste management and striving to make cities in India 'Zero Waste', working in line with the Swachh Bharat Mission (SBM), Mission LiFE, India's Net-Zero commitment and UN's Sustainable Development Goals (SDGs).

This report is prepared following the SASB Waste Management Sustainability Accounting Standard, Infrastructure sector- Waste Management, Version 2023-06. All data is for the financial year 2022-23 i.e. from April 2022 to March 2023.

MRFs Capacity	300 TPD	200 TPD	60 TPD	100 TPD
City	Indore	Ahmedabad	Jamnagar	Pune

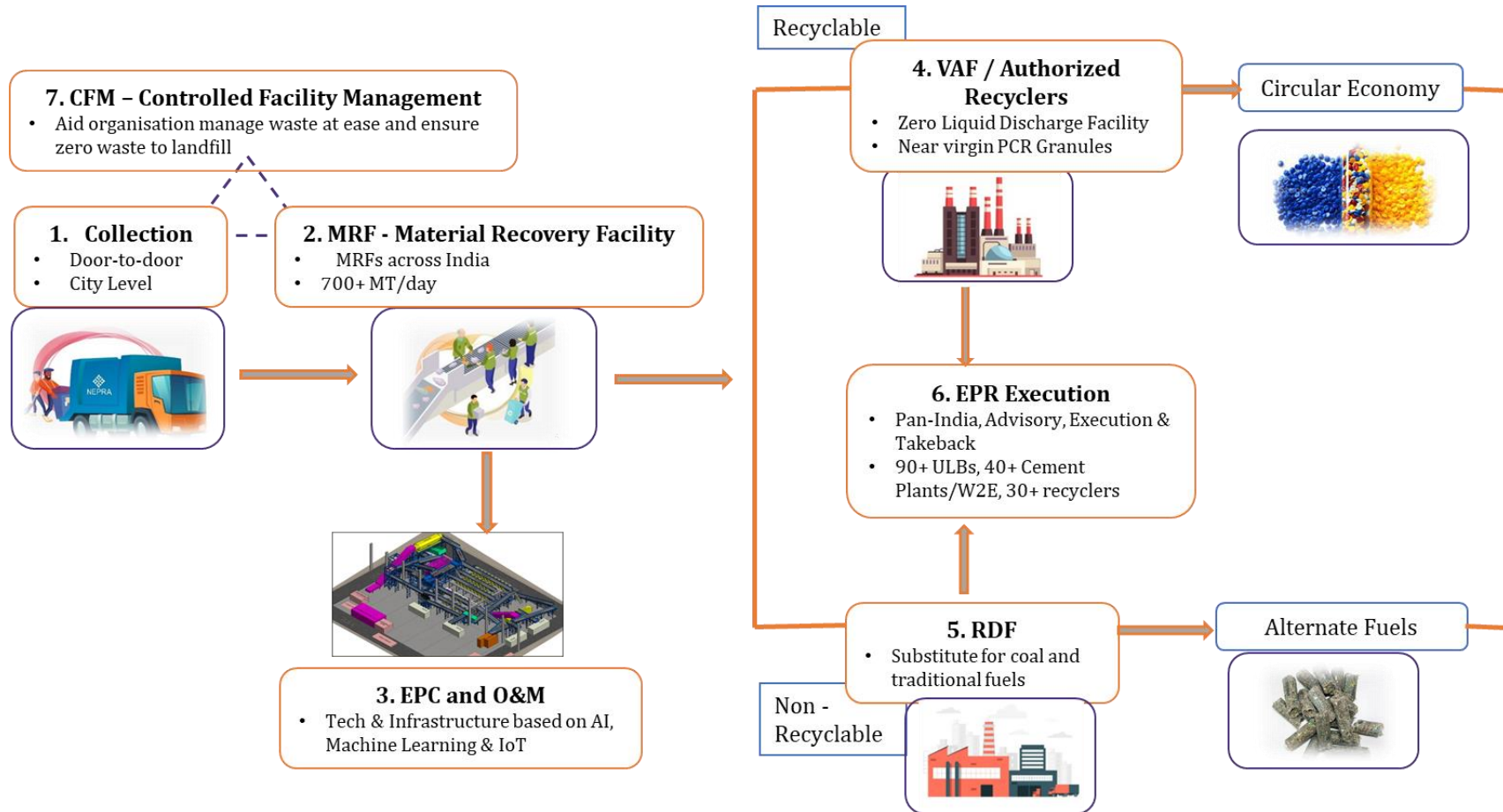


Figure: NEPRA's Business Model

Green House Gas emissions

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-110a.1	Quantitative	Gross global Scope 1 emissions	Metric tons (t) CO2e	320 (Includes corporate office and MRFs)
		Percentage covered by emissions-limiting regulation	Percentage (%)	NA
		Percentage covered under emissions-reporting regulation	Percentage (%)	NA
IF-WM-110a.2	Quantitative	Total landfill gas generated	kWh	NA
		Percentage flared	Percentage (%)	NA
		Percentage used for energy	Percentage (%)	NA
IF-WM-110a.3	Discussion and Analysis	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	n/a	<ul style="list-style-type: none"> • Nepra is committed to reducing our emissions in the view of climate crisis faced globally and looks forward to setting 1.5°C pathway with SBTi alignment in the coming year. • Scope 1 emissions contributes to ~17% of total (Scope 1+scope 2) emissions and is majorly due to the diesel used in DG sets and Forklifts. We do not own any fleet for upstream and downstream transport and they are based on the micro-entrepreneurship model. • We plan to replace the forklifts with battery-operated ones and we have installed an electric boiler for our new Value Added Facility (VAF).

Fleet Fuel Management

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-110b.12	Quantitative	Fleet Fuel consumed	Gigajoules.	NA*(See Note below)
		Percentage natural gas/ renewable	Percentage (%)	NA
IF-WM-110b.2	Quantitative	Percentage of alternative fuel vehicles in fleet	Percentage (%)	NA

- **Note:**

- Nepra does not own and operate vehicle fleets for waste collection and transfers. The upstream vehicles are based on the microentrepreneurship model and in several MRFs the scope lies with the Municipal corporation. Downstream transportation is through the third-party logistics.
- Nepra's innovative waste management system of collaboration with third-party micro-entrepreneurs is a strategic approach that allows Nepra to efficiently navigate the logistics of waste collection and disposal while fostering entrepreneurship within local communities. By leveraging process with tech platforms, Nepra optimizes its fleet management, ensuring a cost-effective and environmentally sustainable waste value chain creation.

Air Quality

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-120a.1	Quantitative	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs) [Metric tons]	Metric tons (t)	NA* (See the note below)
IF-WM-120a.2	Quantitative	Number of facilities in or near areas of dense population	Number	NIL
IF-WM-120a.3	Quantitative	Number of incidents of non-compliance associated with air emissions	Number	NIL

Note: The only source of NO_x and Sox is the diesel used in D.G sets at our value added facility engaged in recycling of plastic. There are no VOCs and HAPs release. During the reporting year the diesel was used only for testing and in the coming year we shall do the stack emissions testing of the same.

NEPRA does not have any of its facilities in or near areas of dense population. All of NEPRA's MRFs and VAF are in the outskirts of cities at a distance from major settlements. There have been zero incidents of non-compliance associated with air emissions in the reporting period.

Management of Leachate & Hazardous Waste

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-150a.1	Quantitative	(1) Total Toxic Release Inventory (TRI) releases, (2) percentage released to water	Metric tons (t), Percentage (%)	NA* (See the note below)
IF-WM-150a.2	Quantitative	Number of corrective actions implemented for landfill Releases	Number	NA
IF-WM-150a.3	Quantitative	Number of incidents of non-compliance associated with environmental impacts	Number	NIL

*NEPRA does not own and operate landfills. There have been zero incidents of non-compliance associated with environmental impacts.

Labour Practices

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-310a.1	Quantitative	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	NA*(See the note below)
IF-WM-310a.2	Quantitative	Number of work stoppages	Number	NIL
		Total idle days	Days	NIL

***Note:** The organization operates without any workforce engaged in collective bargaining agreements, signaling a unique labour relations structure. This absence of formalized negotiations between the company and its employees implies a different approach to employee management, potentially fostering an environment where open communication, individualized arrangements, and flexible engagement strategies are prioritized.

There have been zero reported work stoppages and idle days until now.

Recycling and Resource Recovery

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-420a.1	Quantitative	Amount of waste incinerated	Metric tons (t)	0
		Percentage hazardous	Percentage (%)	-
		Percentage used for energy recovery	Percentage (%)	-
IF-WM-420a.2	Quantitative	Percentage of customers receiving recycling	Percentage (%)	97.34*
		Percentage of customers receiving composting services		2.65#
IF-WM-420a.3	Quantitative	Amount of material recycled	Metric tons (t)	37,856*
		Amount of material composted		49.35#
		Amount of material processed as waste to energy		1,46,104**
IF-WM-420a.4	Quantitative	Amount of electronic waste collected, percentage recovered through recycling	Metric tons (t)	0

*NEPRA plays a crucial role in establishing a circular economy through its city-level dry waste management model by sorting and recovering reusable materials such as paper, glass, metal, etc. NEPRA operates 4 Material Recovery Facilities (MRFs) in the cities of Indore, Ahmedabad, Pune and Jamnagar and 1 Value-Added Facility (VAF) in Sanand, Gujarat. At the Material Recovery Facilities, mixed dry waste is segregated and further sent for recycling, and at the Value-Added Facility, high-quality post-consumer recycled granules are produced from segregated waste material. We have tie ups with recyclers PAN India for recycling and circular economy projects. NEPRA's customers include recyclers,

manufacturers, PIBOs (Producers, Importers and Brand Owners), Urban Local Bodies (ULBs), corporates, etc. The majority of NEPRA's services are linked to the handling and recycling of dry waste.

#CFM refers to the controlled facility management where waste is handled at customer's premises. Here Nepra serves industries and organizations to become zero waste to landfill. Here, dry waste along with wet waste (composting services) is handled.

**NEPRA does not operate any Waste-to-Energy units. However, non-recyclable waste segregated from recyclable waste at the MRFs is sent to Cement plants for further energy recovery through co-processing. At the Material Recovery Facilities (MRFs), segregated non-recyclable dry waste (RDF) is sent to Waste-to-Energy units as AFR- Alternate Fuels and Raw Material for energy recovery. This ensures no dumping of non-recyclable waste along with production of energy/ electricity through heating/ burning. Cement plants also use Refuse Derive Fuel (RDF) as AFR replacing the coal for generating energy which helps in mitigating GHG emissions.

Activity Metrics

SASB Code	Category	Sustainability Metric		Unit of Measure	Response
IF-WM-000.A	Quantitative	Number of customers by category	Municipal	Number	4 (Municipal Corporations of Indore, Ahmedabad, Pune and Jamnagar)
			Commercial		1218
			Industrial		476
			Residential		1805
			Other		-
IF-WM-000.B	Quantitative	Vehicle fleet size		Number	0
IF-WM-000.C	Quantitative	Number of	Landfills	Number	0
			Transfer station		0
			Recycling centers		2 MRFs (Indore and Jamnagar) and 1 VAF (Sanand)
			Composting centers		4 CFM sites*(See the note below)
			Incineration		0

***Note:** CFM refers to the controlled facility management where waste is handled at customer's premises. Here Nepra serves industries and organizations to become zero waste to landfill.

Activity Metrics

SASB Code	Category	Sustainability Metric	Unit of Measure	Response
IF-WM-320a.1	Quantitative	Total recordable incident rate (TRIR)	Number	3.9
		Fatality rate		0
		Near miss frequency rate (NMFR) (includes for direct and contractual employees)		13.1 (Neptra defines a near miss as an event or situation that could have resulted in an injury, damage or loss but did not occur or prevented due to chance, corrective action and/or timely intervention and thus follows a highly preventive approach in H&S reporting)
IF-WM-320a.2	Quantitative	Unsafe driving, hours of service compliance, driver fitness, controlled substances, vehicle maintenance, hazardous materials compliance	Number	NA
IF-WM-320a.3	Quantitative	Number of road accidents and incidents	Number	NA

SASB Code	Category	Sustainability Metric		Unit of Measure	Response
IF-WM-000.D	Quantitative	Total amount of materials managed by customer category MT	Municipal	Number	348572
			Commercial		6155
			Industrial		15264
			Residential		1366
			Other*		235167 (schools, waste pickers, hotels, hospitals, aggregators etc.)

NEPRA operates MRFs currently in 4 cities across India which are Ahmedabad, Indore, Pune and Jamnagar under a PPP (Public-Private Partnership) model and a Value-Added Facility (VAF) in Sanand, Gujarat.

Under its city-level dry waste management model, it collects waste from different waste generators like commercials, residences, schools, industries, waste pickers and aggregators, Urban Local Bodies, etc. The model differs from city to city and region to region.

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