



# National Peroxide Limited

(Formerly known as NPL Chemicals Limited)

CIN : L24290MH2020PLC342890



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

July 29, 2025

To,  
Corporate Relationship Department  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code – 544205**

Dear Sir / Madam,

**Sub: Outcome of Board Meeting of National Peroxide Limited**

**Ref: Regulation 33, 30 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).**

This is to inform you that the Board of Directors of National Peroxide Limited (formerly known as NPL Chemicals Limited) (“the Company”) at their meeting held today i.e., on July 29, 2025, had inter-alia:

1. Considered and approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2025. The said Financial Results for the quarter ended June 30, 2025, and the Limited Review Reports of Auditors thereon are enclosed herewith.
2. Approved convening of the 5<sup>th</sup> Annual General Meeting (AGM) of the members of the Company on Thursday, September 4, 2025, at 3.30 p.m. (IST) through video conference/other audio visual means in accordance with the relevant circulars issued by Ministry of Corporate Affairs and SEBI.
3. Approved closure of Register of Members and Share Transfer Books of the Company from Friday, August 29, 2025, to Thursday, September 4, 2025, (both days inclusive) for the purpose of AGM.

The Financial Results are also being published in the newspapers as required under the SEBI Listing Regulations, 2015.

The meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 5.30 p.m.

Request you to take above information on records.

Thanking you,

Yours faithfully,  
For **National Peroxide Limited**  
(Formerly known as **NPL Chemicals Limited**)

**Amish Shah**  
**Company Secretary**  
**ACS-41237**

**Encl. As stated**

**Independent Auditor's Limited Review Report on Unaudited Financial Results for the quarter ended June 30, 2025 of National Peroxide Limited (formerly known as NPL Chemicals Limited) pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**To The Board of Directors**

**National Peroxide Limited (formerly known as NPL Chemicals Limited)**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of National Peroxide Limited (formerly known as NPL Chemicals Limited) (the 'Company') for the quarter ended June 30, 2025, together with the notes thereon (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Regulations'), duly initialled by us for identification.
2. This Statement which is the responsibility of the Company's Management and has been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on July 28, 2025 and July 29, 2025, respectively, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For KALYANIWALLA & MISTRY LLP  
CHARTERED ACCOUNTANTS**

Registration No. 104607W/W100166

**THRITY ZENOSH  
PATEL**

Digitally signed by THRITY ZENOSH PATEL  
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c289023d095.pptd#mnym=c28e4e2120e43796f08d4e4971c26,  
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Date: 2025.07.29 18:17:31 +05'30'

Thrity Z. Patel

**PARTNER**

Membership No.: 117151

UDIN: 25117151BMRJUJ5702

Mumbai; July 29, 2025

**NATIONAL PEROXIDE LIMITED (formerly known as NPL CHEMICALS LIMITED)**  
Registered Office : Neville House, J.N.Heredia Marg, Ballard Estate, Mumbai - 400 001

CIN : L24290MH2020PLC342890  
Tel No: (022) 66620000 • Website: www.naperol.com • E-mail: investorrelations@naperol.com

(₹ in Lakhs)

**Statement of Financial Results for the Quarter Ended June 30, 2025**

Sr. No	Particulars	Quarter ended			Year ended
		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Refer Note 5)	(Unaudited)	(Audited)
I	<b>Income</b>				
	(a) Revenue from Operations	6,665.52	7,370.44	7,398.85	28,687.40
	(b) Other Income	202.68	0.28	191.71	448.71
II	<b>Total Income (II)</b>	<b>6,868.20</b>	<b>7,370.72</b>	<b>7,590.56</b>	<b>29,136.11</b>
III	<b>Expenses</b>				
	(a) Cost of Raw Materials and Packing Materials Consumed	3,596.73	3,998.63	3,728.16	14,546.18
	(b) Purchase of stock in trade	0.44	-	-	252.86
	(c) Changes in Inventories of Stock in trade and Finished Goods	(322.62)	695.85	(436.61)	26.04
	(d) Power, Fuel and Water	1,179.82	1,222.38	1,332.84	5,243.76
	(e) Employee Benefits Expense	707.90	679.65	782.60	3,030.34
	(f) Finance Costs	36.36	38.53	46.27	166.54
	(g) Depreciation and Amortisation Expense	512.80	508.07	485.67	2,010.79
	(h) Other Expenses	1,020.96	1,009.24	969.92	4,067.26
	<b>Total Expenses (III)</b>	<b>6,732.39</b>	<b>8,152.35</b>	<b>6,908.85</b>	<b>29,343.77</b>
IV	<b>(Loss)/Profit before Exceptional Items and Tax (II - III)</b>	<b>135.81</b>	<b>(781.63)</b>	<b>681.71</b>	<b>(207.66)</b>
V	<b>Exceptional Income (V)</b>	-	-	-	-
VI	<b>(Loss)/Profit before Tax (IV + V)</b>	<b>135.81</b>	<b>(781.63)</b>	<b>681.71</b>	<b>(207.66)</b>
VII	<b>Tax Expenses</b>				
	(a) Current tax	26.21	(41.64)	128.43	54.64
	(b) Deferred tax	20.57	(90.98)	44.91	(37.66)
VIII	<b>(Loss)/Profit after Tax for the period (VI - VII)</b>	<b>89.03</b>	<b>(649.01)</b>	<b>508.37</b>	<b>(224.64)</b>
IX	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss				
	(a) Actuarial Gain/(loss) on defined benefit plans	8.88	(44.61)	8.48	(35.95)
	(b) Income tax relating to above	(2.23)	11.23	(2.13)	9.05
	<b>Total Other Comprehensive Income, Net of Income Tax (IX)</b>	<b>6.65</b>	<b>(33.38)</b>	<b>6.35</b>	<b>(26.90)</b>
X	<b>Total Comprehensive Income for the period (VIII + IX)</b>	<b>95.68</b>	<b>(682.39)</b>	<b>514.72</b>	<b>(251.54)</b>
XI	<b>Paid up Equity Share Capital (Face value of ₹ 10/- each)</b>	574.70	574.70	574.70	574.70
XII	<b>Reserves excluding Revaluation Reserves as per previous accounting year (Other Equity)</b>				<b>34,351.80</b>
XIII	<b>Earnings per Equity Share (Face value of ₹ 10/- each) *</b>				
	(1) Basic (In ₹.)	1.55	(11.29)	8.85	(3.91)
	(2) Diluted (In ₹.)	1.55	(11.29)	8.85	(3.91)

\* Basic and Diluted EPS are not annualised for interim periods



