

General information about company

Scrip code	544205
NSE Symbol	NA
MSEI Symbol	NA
ISIN*	INE0PO601011
Name of company	National Peroxide Limited (Formerly known as NPL Chemicals Limited)
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	09-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-05-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	NA
Start date and time of board meeting	09-05-2024 13:30
End date and time of board meeting	09-05-2024 15:35
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	8803.22	33298.62
	Other income	43.2	516.33
	Total income	8846.42	33814.95
2	Expenses		
(a)	Cost of materials consumed	3329.65	15438.12
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1394.23	634.09
(d)	Employee benefit expense	728.76	2850.61
(e)	Finance costs	47.3	198.15
(f)	Depreciation, depletion and amortisation expense	485.79	1925.96
(f)	Other Expenses		
1	Other expenses	1224.27	5194.92
2	Power, Fuel & Water	1223.71	5421.72
10			
	Total other expenses	2447.98	10616.64
	Total expenses	8433.71	31663.57

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	412.71	2151.38
4	Exceptional items	0	0
5	Total profit before tax	412.71	2151.38
7	Tax expense		
8	Current tax	57.02	283.04
9	Deferred tax	48.51	189.31
10	Total tax expenses	105.53	472.35
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	307.18	1679.03
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	307.18	1679.03

Financial Results – Ind-AS

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
1	Items that will not be reclassified to profit or loss	8.1	31.84
	Total Amount of items that will not be reclassified to profit and loss	8.1	31.84
2	Income tax relating to items that will not be reclassified to profit or loss	2.04	8.01
3 Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	6.06	23.83

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	313.24	1702.86
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	574.7	574.7
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	5.35	29.22
	Diluted earnings (loss) per share from continuing operations	5.35	29.22
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	5.35	29.22
	Diluted earnings (loss) per share from continuing and discontinued operations	5.35	29.22
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

Please note that the “date on which prior intimation of the meeting for considering financial results was informed to exchange” is given as 02.05.2024, being a compulsory field. However please note that our Company got listed with effect from 4th July, 2024 and hence provisions of SEBI (LODR) Regulations 2015 was not applicable to the Company, hence intimation to stock exchange was not applicable to the Company.

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	31-03-2024
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	32074.76
Capital work-in-progress	1126.31
Investment property	0
Goodwill	0
Other intangible assets	3.1
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	361.42
Total non-current financial assets	361.42
Deferred tax assets (net)	0
Other non-current assets	363.69
Total non-current assets	33929.28
2 Current assets	
Inventories	3384.67
Current financial asset	
Current investments	3510.23
Trade receivables, current	2714.65
Cash and cash equivalents	860.81
Bank balance other than cash and cash equivalents	858.68
Loans, current	0
Other current financial assets	5.21
Total current financial assets	7949.58
Current tax assets (net)	
Other current assets	669.1
Total current assets	12003.35

Statement of Asset and Liabilities	
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Date of start of reporting period	01-04-2023
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Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	45932.63
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	574.7
Other equity	35321.78
Total equity attributable to owners of parent	35896.48
Non controlling interest	
Total equity	35896.48
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	700.57
Trade payables, non-current	0
Other non-current financial liabilities	903.59
Total non-current financial liabilities	1604.16
Provisions, non-current	323.4
Deferred tax liabilities (net)	4019.9
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	5947.46
Current liabilities	
Current financial liabilities	
Borrowings, current	345.86
Trade payables, current	2233.37
Other current financial liabilities	534.52
Total current financial liabilities	3113.75
Other current liabilities	855.8
Provisions, current	119.14
Current tax liabilities (Net)	
Deferred government grants, Current	
Total current liabilities	4088.69
3 Liabilities directly associated with assets in disposal group classified as held for sale	
4 Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities	10036.15
Total equity and liabilities	45932.63
Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2151.38
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	237.71
	Adjustments for decrease (increase) in trade receivables, current	-280.951
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-76.35
	Adjustments for decrease (increase) in other non-current assets	9.75
	Adjustments for other financial assets, non-current	16.52
	Adjustments for other financial assets, current	21.07
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	23.42
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	443.66
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1925.96
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	31.08
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	9.92
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-3.399
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-254.32
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-21.34
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	2082.73
	Net cash flows from (used in) operations	4234.11
	Dividends received	0
	Interest paid	-198.15

Interest received	-51.4
Income taxes paid (refund)	740.5
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	3640.36
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	22.5
Purchase of property, plant and equipment	1463.4
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	7425.1
Purchase of other long-term assets	6685
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	51.4
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1101.86
Net cash flows from (used in) investing activities	-1751.26
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0

	Proceeds from borrowings	15.76
	Repayments of borrowings	371.72
	Payments of finance lease liabilities	0
	Payments of lease liabilities	200
	Dividends paid	1005.63
	Interest paid	109.95
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-1671.54
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	217.56
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.58
	Net increase (decrease) in cash and cash equivalents	218.14
	Cash and cash equivalents cash flow statement at beginning of period	642.67
	Cash and cash equivalents cash flow statement at end of period	860.81

