NAPEROL INVESTMENTS LIMITED

(formerly known as National Peroxide Limited)

CIN : L66309MH1954PLC009254

Registered Office: Neville House, J. N. Heredia Marg, Ballard Estate, Mumbai – 400 001

Telephone : 022-66620000 / E-mail : secretarial@naperol.com / website: www.naperolinvestments.com

August 03, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.
Scrip Code – 500298

Sub: Outcome of Board Meeting of the Company

Ref: Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir / Madam,

This is to inform you that the Board of Directors of Naperol Investments Limited (formerly known as National Peroxide Limited) ("**the Company**") at its meeting held today i.e., on August 03, 2026, had *inter-alia* considered and approved the following:

1. Unaudited Financial Results of the Company for the quarter ended June 30, 2026. The said Unaudited Financial Results and the Limited Review Reports issued by M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants, Statutory Auditors, are enclosed "Annexure I".

   Further, in accordance with Regulation 47(1) of the Listing Regulations, the Company would be publishing Extract of Unaudited Financial Results for the quarter ended June 30, 2026. It is also being published on the website of the Company www.naperol.com.

2. Annual General Meeting: The Board decided that the 72nd Annual General Meeting of the Company would be held on Wednesday, September 16, 2026, at 2.00 p.m. (IST) through video conference/other audio-visual means.

3. Book Closure: The Register of Members and Share Transfer Books of the Company will be closed for the purpose of Annual General Meeting (AGM) and determining the entitlement of the Members for the Final Dividend of the Company from Thursday, September 10, 2026, to Wednesday, September 16, 2026 (both days inclusive). Therefore, the Record Date for the AGM and Final Dividend is Wednesday, September 09, 2026.

4. Change in Key Managerial Personnel of the Company:

   i. The Board noted the stepping down of Mr. Deepak Kumar, as Chief Financial Officer and Chief Risk Officer (CFO & CRO) & Key Managerial Personnel of the Company effective from close of business hours August 26, 2026. The letter of resignation from his position as CFO & CRO and Key Managerial Personnel is enclosed herewith.

ii. The Board noted the resignation of Ms. Jui Masurkar, as a Company Secretary and Compliance Officer and Key Managerial Personnel of the Company effective from close of business hours August 13, 2026. The letter of resignation from her position as Company Secretary and Compliance Officer and Key Managerial Personnel is enclosed herewith.

iii. Based on the recommendation of the Nomination and Remuneration Committee, the Board has approved the appointment of Mr. Deepak Kumar, as Manager and Key Managerial Personnel of the Company effective from August 27, 2026, for the period of 5 years, subject to the approval of Members at the forthcoming Annual General Meeting.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular dated 30 January 2026, regarding Change in Key Managerial Personnel of the Company is enclosed as “Annexure II

The meeting of the Board of Directors commenced at 02:45 p.m. and concluded at 5:30 p.m.

Request you to take above information on records

Thanking you,

Yours faithfully,
For **Naperol Investments Limited**
(fka National Peroxide Limited)

DEEPAK KUMAR
Digitally signed by DEEPAK KUMAR
Date: 2026.08.03 19:48:06 +05'30'

Deepak Kumar
Chief Financial Officer
Encl.: As stated

KALYANIWALLA
& MISTRY LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Financial Results for the quarter ended June 30, 2026 of Naperol Investments Limited (formerly known as National Peroxide 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
Naperol Investments Limited (formerly known as National Peroxide Limited)

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Naperol Investments Limited (formerly known as National Peroxide Limited) (the 'Company') for the quarter ended June 30, 2026, 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').

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 respective meetings held on August 03, 2026, 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.

Other Matter

5. The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026, and the published unaudited year to date figures upto the third quarter of that financial year, which were subject to limited review by us.
   Our conclusion is not modified in respect to the above matter.

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Registration No. 104607W/W100166

THRITY ZENOSH PATEL
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Date: 2026.08.03 17:35:42 +05'30'

Thrity Z. Patel
PARTNER
Membership No.: 117151
UDIN: 26117151XWPOQN3372
Mumbai; August 03, 2026

NAPEROL INVESTMENTS LIMITED (formerly known as NATIONAL PEROXIDE LIMITED)

Registered Office : Neville House, J.N.Heredia Marg, Ballard Estate, Mumbai - 400 001

CIN : L66309MH1954PLC009254

Tel No: (022) 66620000 • Website: www.naperolinvestments.com • E-mail: secretarial@naperol.com

(₹ in Lakhs)

Statement of Unaudited Financial Results for the Quarter Ended June 30, 2026

Sr. No	Particulars	Quarter ended			Year ended
		June 30,2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Income**				
	(a) Revenue from Operations	945.19	1,953.48	322.70	2,672.37
	(b) Other Income	6.79	(1.17)	8.27	7.38
	Total Income (I)	**951.98**	**1,952.31**	**330.97**	**2,679.75**
II	**Expenses**				
	(a) Purchase of stock in trade	863.61	756.00	250.78	1,290.32
	(b) Changes in inventories of stock-in-trade	-	3.18	(2.72)	-
	(c) Employee Benefits Expense	27.04	36.44	34.35	131.95
	(d) Depreciation and Amortisation Expense	0.15	0.15	0.12	0.57
	(e) Other Expenses	36.77	47.28	37.95	145.09
	Total Expenses (II)	**927.57**	**843.05**	**320.48**	**1,567.93**
III	**Profit before Exceptional Items and Tax (I - II)**	**24.41**	**1,109.26**	**10.49**	**1,111.82**
IV	**Exceptional Items**	-	-	-	0.41
V	**Profit before Tax (III - IV)**	**24.41**	**1,109.26**	**10.49**	**1,111.41**
VI	**Tax Expenses**				
	(a) Current tax	2.81	(3.84)	-	-
	(b) Prior year tax adjustments	-	-	-	44.41
	(c) Deferred tax charge/ (credit)	3.33	(8.50)	2.74	(1.91)
VII	**Profit after Tax for the period (V - VI)**	**18.27**	**1,121.60**	**7.75**	**1,068.91**
VIII	**Other Comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurements of the net defined benefit obligations	0.48	0.51	(0.41)	3.85
	(b) Change in Fair Value of equity instruments through OCI	14,797.83	(38,122.06)	16,730.28	(29,829.42)
	(c) Income tax relating to items that will not be reclassified to profit or loss	(2,116.34)	5,451.46	(2,392.33)	4,264.77
	Total Other Comprehensive Income / (Loss), Net of Income Tax	**12,681.97**	**(32,670.09)**	**14,337.54**	**(25,560.80)**
IX	**Total Comprehensive Income / (Loss) for the period (VII + VIII)**	**12,700.24**	**(31,548.49)**	**14,345.29**	**(24,491.89)**
X	**Paid up Equity Share Capital (Face value of ₹ 10/- each)**	574.70	574.70	574.70	574.70
XI	**Reserves excluding Revaluation Reserves (Other Equity)**				**91,117.09**
XII	**Earnings per Equity Share (Face value of ₹ 10/- each) ***				
	(1) Basic (In ₹)	0.32	19.52	0.13	18.60
	(2) Diluted (In ₹)	0.32	19.52	0.13	18.60
	* Basic and Diluted EPS are not annualised for interim periods				

NAPEROL INVESTMENTS LTD. MUMBAI

NAPEROL INVESTMENTS LIMITED (formerly known as NATIONAL PEROXIDE LIMITED)					
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CIN : L66309MH1954PLC009254					
Tel No: (022) 66620000 • Website: www.naperolinvestments.com • E-mail: secretarial@naperol.com					
					(₹ in Lakh)
Segmental Information for the Quarter Ended June 30, 2026					
		Quarter ended			**Year Ended**
Sr. no	**Particulars**	**June 30,2026** (Unaudited)	**March 31, 2026** (Unaudited)	**June 30, 2025** (Unaudited)	**March 31, 2026** (Audited)
1	**Segment Revenue**				
	Investment	49.17	1,157.45	43.03	1,307.52
	Trading	896.02	796.03	279.67	1,364.85
	Total	**945.19**	**1,953.48**	**322.70**	**2,672.37**
	Less: Inter Segment Revenue	-	-	-	-
	Total	**945.19**	**1,953.48**	**322.70**	**2,672.37**
2	**Segment Result (Profit/(Loss) before tax)**				
	Investment	49.17	1,157.45	43.03	1,307.52
	Trading	24.88	27.27	24.57	53.94
	Total	**74.05**	**1,184.72**	**67.60**	**1,361.46**
	Add: Unallocable Income	-	-	0.88	0.88
	Less: Other unallocable expenses	49.64	75.46	57.99	250.93
	Profit before Tax	**24.41**	**1,109.26**	**10.49**	**1,111.41**
3	**Segment Asset**				
	Investment	1,05,036.34	89,909.55	1,36,332.97	89,909.55
	Trading	584.45	1,274.36	25.91	1,274.36
	Unallocable Asset	719.88	782.91	850.09	782.91
	Total	**1,06,340.67**	**91,966.82**	**1,37,208.97**	**91,966.82**
4	**Segment Liability**				
	Investment	-	0.23	-	0.23
	Trading	15.18	1.36	14.15	1.36
	Unallocable Liabilities	1,933.46	273.44	6,493.44	273.44
	Total	**1,948.64**	**275.03**	**6,507.59**	**275.03**

NAPEROL INVESTMENTS LTD. * MUMBAI

Notes:

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 3, 2026. The Statutory Auditors have carried out a limited review of the results for the quarter ended June 30, 2026 and have issued an unmodified conclusion on the same.

2. This statement has been prepared pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder and other recognised accounting principles generally accepted in India.

3. The Company continues to operate in the trading and Investment activities. The same are shown separately in Segment - wise revenue, results, assets and liabilities.

4. The figures for the quarter ended March 31, 2026 is the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures upto the third quarter of that financial year.

For Naperol Investments Limited
(formerly known as National Peroxide Limited)

NESS NUSLI WADIA

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NAPEROL INVESTMENTS LTD. MUMBAI

Ness Wadia
Director
DIN: 00036049
Place : Mumbai
Date : August 3, 2026

NAPEROL INVESTMENTS LIMITED

(formerly known as National Peroxide Limited)

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Annexure II

Details under Regulation 30 of the SEBI Listing Regulations read along with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30 2026.

Change in Key Managerial Personnel of the Company

Sr. No	Details of Event	Resignation of CFO & CRO	Resignation of CS	Appointment of Manager
1.	Name of the Key Managerial Personnel	Mr. Deepak Kumar	Ms. Jui Masurkar	Mr. Deepak Kumar
2.	Reasons for appointment, change viz. resignation, removal, death or otherwise;	Stepping down from post of Chief Financial Officer & Chief Risk Office to take role of Manager (Key Managerial Personnel) of the Company	Due to Medical reasons	Appointment of Mr. Deepak Kumar as Manager & Key Managerial Personnel of the Company.
3.	Date of Appointment/ Cessation (as applicable) & terms of appointment	Cessation: Effective from the close of business hours on August 26, 2026	Cessation: Effective from the close of business hours on August 13, 2026	Appointment: Appointment is effective from August 27, 2026.
4.	Brief profile (in case of appointment)	Not applicable	Not applicable	Mr. Deepak Kumar is a Chartered Accountant with more than 18 years of diversified experience across manufacturing, infrastructure, EPC, trading, and investment, environments. He is presently associated with the Wadia Group and serves as the Chief Financial Officer of Naperol Investments Limited. His areas of expertise include financial reporting, strategic finance, budgeting, treasury management, MIS, working capital management, statutory compliance, internal controls, audit management, and board

				reporting. Prior to joining the Wadia Group, he held leadership positions with KEC International Limited, L&T Construction, and Soma Enterprise Limited, where he gained extensive experience in project cost control, financial consolidation, and regulatory compliance.
5.	Disclosure of relationships between directors (in case of appointment)	Not applicable	Not applicable	Not applicable
6.	Additional details pursuant to Regulation 30(5) of Listing Regulations	Not applicable	Not applicable	Mr. Deepak Kumar Contact details are as under: • E-mail: deepak.kumar@naperol.com • Contact Details: +91 8657445544 Address: Neville House, J.N.Heredia Marg, Ballard Estate, Mumbai - 400001

August 03, 2026

To,
Board of Directors
Naperol Investment Limited
Mumbai

Sub: Step-down from the Post of Chief Financial Officer of the Company

Respected Sir/Ma'am,

I, Deepak Kumar, hereby step down from my position as Chief Financial Officer and Chief Risk Officer of the Company, with effect from the close of business hours on 26 August, 2026, to take role of Manager (Key Managerial Personnel) of the Company. This transition is an internal organisational movement and is being undertaken in the interest of the Company's operational and management requirements.

Kindly acknowledge receipt of this letter.

Thanking you.

Yours faithfully,

Deepak Kumar

Deepak Kumar
Chief Financial Officer
Place: Mumbai

July 29, 2026

To,
The Board of Directors,
Naperol Investments Limited
Mumbai

Sub: Resignation from the Post of Company Secretary, Compliance Officer and Nodal Officer

Dear Sir / Madam,

I, Jui Santosh Masurkar, hereby tender my formal resignation from the position of Company Secretary, Compliance Officer and Nodal Officer of Naperol Investments Limited due to medical reasons. I am currently undergoing treatment and on medical advice. In view of the above, I kindly request you to relieve me within 15 days i.e. by August 13, 2026.

I hereby confirm that there are no other material reasons for my resignation other than those stated above.

Further, I request the Company to undertake all necessary statutory compliances and file the requisite forms with the Registrar of Companies (ROC), intimate the Stock Exchange, and notify the Investor Education and Protection Fund (IEPF) Authority, as applicable, to give effect to this change.

Thanking you,

Yours Faithfully,

Jui Santosh Masurkar
Company Secretary and Compliance Officer
ACS: 68224

Place: Mumbai

Accepted.
03/08/2026