August 12, 2026

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

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 National Peroxide Limited (formerly known as NPL Chemicals Limited) ("the Company") at their meeting held today i.e., on Wednesday August 12, 2026, have inter-alia, considered and approved the following:

1. **Statement of Revised Audited Financial Results & Revised Audit Report for the quarter and financial year ended March 31, 2026:**

   Pursuant to the discovery of certain incorrect accounting configuration relating to processing of invoices of natural gas in the ERP system and the resultant understatement of raw material cost and consequent overstatement of profit for the quarter ended December 31, 2025 and for the year ended March 31, 2026 the Board of Directors have retrospectively restated the financial results for the quarter ended December 31, 2025 as well as the quarter and year ended March 31, 2026 in accordance with the principles of Indian Accounting Standard (Ind AS) 8 - Accounting Policies, Changes in Accounting Estimates and Errors.

   Pursuant to Regulation 33(3)(d) of the Listing Regulations, we hereby confirm that M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants, Statutory Auditors of the Company, have issued a Revised Audit Report with an Unmodified Opinion with Emphasis of Matter on the Revised Audited Financial Results for the quarter and year ended March 31, 2026.

   The Revised Audited Financial Results along with the Revised Audit Report are enclosed herewith as "**Annexure I**".

   Further, in accordance with Regulation 47(1) of the Listing Regulations, the Company would be publishing Extract of Revised Audited Financial Results for quarter and year ended March 31, 2026. It is also being published on the website of the Company www.naperol.com.

2. **Unaudited Financial Results 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 II**".

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.

3. **Recommendation of the Dividend:** The Board of Directors, at its meeting held on April 30, 2026, had recommended a final dividend of 70%, being ₹7/- (Rupees Seven Only) per equity share of ₹10/- each, for the financial year ended March 31, 2026. The recommendation remains unchanged and is subject to the approval of the Members at the ensuing Annual General Meeting. The dividend, if declared, will be paid, subject to deduction/withholding of applicable taxes, within the timelines prescribed under applicable law.

4. **Annual General Meeting:** The Board decided that 6th Annual General Meeting of the members of the Company would be held on Tuesday, September 29, 2026, through video conference/other audio-visual means.;

5. **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 Wednesday, September 23, 2026 to Tuesday, September 29, 2026 (both days inclusive). Therefore, the Record Date for the AGM and Final Dividend is Tuesday, September 22, 2026.

6. **Reappointment of Statutory Auditors:** Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants, (Firm's Registration No. 104607W/W100166) as Statutory Auditors of the Company, subject to the approval of the Members at the forthcoming AGM, for a second term of 5 (five) consecutive years i.e., from the conclusion of 6th Annual General Meeting till the conclusion of 11th Annual General Meeting to conduct audit of accounts of the Company till the financial year ended March 31, 2031.

   The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular dated 30 January 2026, regarding re-appointment of Statutory Auditors of the Company is enclosed as "**Annexure III**".

The Board Meeting commenced at 10.00 a.m. (IST) and concluded at 12.55 p.m. (IST).

Request you to take above information on records.

Thanking you,

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

Akshay Rasikbhai Satasiya | Digitally signed by Akshay Rasikbhai Satasiya
Date: 2026.08.12 13:00:34 +05'30'

Akshay Satasiya
Company Secretary & Compliance officer
Encl.: as stated above

KALYANIWALLA
& MISTRY LLP
CHARTERED ACCOUNTANTS

Revised Independent Auditor's Report on Revised Financial Results of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of
National Peroxide Limited (formerly known as NPL Chemicals Limited)

Report on the Audit of the Revised Financial Results

This report supersedes our Report dated April 30, 2026

Opinion
We have audited the accompanying Revised Statement of Financial Results of **National Peroxide Limited (formerly known as NPL Chemicals Limited)** ("the Company") for the year ended March 31, 2026, together with the notes thereon, (the 'Revised Statement' / the 'Revised Financial Results') attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'LODR Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Revised Statement:
i. is presented in accordance with the requirements of Regulation 33 of the LODR Regulations; and
ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards, prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for Opinion
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Revised Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Revised Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter
We draw attention to Note 1 to the Revised Financial Results in respect of restatement of certain figures of the current year as at and for the year ended March 31, 2026 due to correction of the error as mentioned in the said note in respect of incorrect configuration relating to processing of invoices of natural gas in the ERP system. Our revised audit report is with reference to these revised financial results.

Our opinion is not modified in respect of the above matter.

Board of Directors' Responsibility for the Revised Financial Results
These Revised Financial Results have been prepared on the basis of the annual revised financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these Revised Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards specified under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Revised Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Revised Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Revised Financial Results
Our objectives are to obtain reasonable assurance about whether the Revised Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Revised Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Revised Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we

conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Revised Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Revised Financial Results, including the disclosures, and whether the Revised Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Revised Financial Results include the revised results for the quarter ended March 31, 2026, being the balancing figure between the revised audited figures in respect of the full financial year and the revised unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

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

THRITY ZENOSH PATEL
Digitally signed by THRITY ZENOSH PATEL
Date: 2026.08.12 12:10:17 +05'30'

Thrity Z. Patel
PARTNER
Membership No.: 117151
UDIN: 26117151FAEIUG2737
Place : Mumbai.
Date : August 12, 2026

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)

Revised Statement of Audited Financial Results for the Quarter and Year Ended March 31, 2026

Sr. No	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Unaudited) (Restated) Refer Note 7	(Unaudited) (Restated) Refer Note 7	(Unaudited)	(Audited) (Restated) Refer Note 7	(Audited)
I	**Income**					
	(a) Revenue from Operations	8,568.29	6,908.70	7,370.44	28,971.14	28,687.40
	(b) Other Income	137.98	90.15	0.28	597.23	448.71
II	**Total Income (II)**	**8,706.27**	**6,998.85**	**7,370.72**	**29,568.37**	**29,136.11**
III	**Expenses**					
	(a) Cost of Raw Materials and Packing Materials Consumed	3,660.79	4,404.66	3,998.63	14,794.17	14,546.18
	(b) Purchase of stock in trade	8.96	9.04	-	18.74	252.86
	(c) Changes in Inventories of Stock in trade and Finished Goods	(73.36)	(532.05)	695.85	(827.01)	26.04
	(d) Power, Fuel and Water	1,354.47	1,392.80	1,222.38	5,205.76	5,243.76
	(e) Employee Benefits Expense	762.95	640.70	679.65	2,647.68	3,030.34
	(f) Finance Costs	32.40	31.73	38.53	135.50	166.54
	(g) Depreciation and Amortisation Expense	527.71	520.66	508.07	2,078.98	2,010.79
	(h) Other Expenses	1,366.44	989.76	1,009.24	4,707.83	4,067.26
	Total Expenses (III)	**7,640.36**	**7,457.30**	**8,152.35**	**28,761.66**	**29,343.77**
IV	**Profit/(Loss) before Exceptional Items and Tax (II - III)**	**1,065.91**	**(458.45)**	**(781.63)**	**806.71**	**(207.66)**
V	**Exceptional Items (V)**	-	58.15	-	58.15	-
VI	**Profit/(Loss) before Tax (IV - V)**	**1,065.91**	**(516.60)**	**(781.63)**	**748.56**	**(207.66)**
VII	**Tax Expenses**					
	(a) Current tax	112.66	(36.21)	(41.64)	112.66	54.64
	(b) Prior year tax adjustments	(44.26)	-	-	(44.26)	-
	(c) Deferred tax	74.55	(12.23)	(90.98)	97.74	(37.66)
VIII	**Profit/(Loss) after Tax for the period (VI - VII)**	**922.96**	**(468.16)**	**(649.01)**	**582.42**	**(224.64)**
IX	**Other Comprehensive Income**					
	Items that will not be reclassified to profit or loss					
	(a) Actuarial Gain/(loss) on defined benefit plans	43.92	90.58	(44.61)	143.38	(35.95)
	(b) Fair value changes of equity instruments at FVOCI	84.72	-	-	74.97	
	(c) Income tax relating to above	(23.17)	(22.80)	11.23	(46.81)	9.05
	Total Other Comprehensive Income, Net of Income Tax (IX)	**105.47**	**67.78**	**(33.38)**	**171.54**	**(26.90)**
X	**Total Comprehensive Income for the period (VIII + IX)**	**1,028.43**	**(400.38)**	**(682.39)**	**753.96**	**(251.54)**
XI	**Paid up Equity Share Capital (Face value of ₹ 10/- each)**	574.70	574.70	574.70	574.70	574.70
XII	**Reserves excluding Revaluation Reserves (Other Equity)**				**35,105.76**	**34,351.80**
XIII	**Earnings per Equity Share (Face value of ₹ 10/- each) ***					
	(1) Basic (In ₹.)	16.06	(8.15)	(11.29)	10.13	(3.91)
	(2) Diluted (In ₹.)	16.06	(8.15)	(11.29)	10.13	(3.91)
	* Basic and Diluted EPS are not annualised for interim periods					

NATIONAL PEROXIDE LTD. MUMBAI

National Peroxide Limited (formerly known as NPL Chemicals Limited)
Revised Statement of Assets & Liabilities as at March 31, 2026
(All amounts are in Indian Rupees in lakhs, unless otherwise stated)

	As at March 31, 2026	As at March 31, 2025
	Audited Refer Note 7	**Audited**
ASSETS		
Non-current assets		
Property, plant and equipment	28,878.20	30,411.70
Right of use assets	760.01	775.68
Capital work-in-progress	267.18	286.51
Intangible assets	38.15	50.15
Financial assets		
- Investments	648.45	0.26
- Other non current financial assets	1,020.73	53.66
Non-current tax assets (net)	269.12	468.70
Other non current assets	108.20	44.28
Total non-current assets	**31,990.04**	**32,090.94**
Current assets		
Inventories	3,807.21	3,248.53
Financial assets		
- Investments	4,457.22	3,662.86
- Trade receivables	2,558.80	2,280.62
- Cash and cash equivalents	1,880.17	1,292.70
- Bank balances other than above	878.62	1,081.18
- Other financial assets	49.54	311.14
Other current assets	248.69	204.10
Total current assets	**13,880.25**	**12,081.13**
Total assets	**45,870.29**	**44,172.07**
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	574.70	574.70
Other equity	35,105.76	34,351.80
	35,680.46	**34,926.50**
LIABILITIES		
Non-current liabilities		
Financial liabilities		
- Borrowings	-	351.76
- Lease liability	862.66	869.19
- Other non-current financial liabilities	17.25	3.95
Provisions	186.51	385.85
Deferred tax liabilities (net)	4,117.74	3,973.19
Total non-current liabilities	**5,184.16**	**5,583.94**
Current liabilities		
Financial liabilities		
- Borrowings	351.76	349.21
- Lease liabilities	57.00	34.40
- Trade payables		
Total outstanding dues of micro enterprises and small enterprises; and	177.89	211.23
Total outstanding dues to creditors other than micro and small enterprises	2,162.50	1,768.69
- Other financial liabilities	1,712.17	869.89
Other current liabilities	336.65	297.98
Provisions	207.70	130.23
Total current liabilities	**5,005.67**	**3,661.63**
Total liabilities	**10,189.83**	**9,245.57**
Total equity and liabilities	**45,870.29**	**44,172.07**

NATIONAL PEROXIDE LTD
MUMBAI

National Peroxide Limited (formerly known as NPL Chemicals Limited)
Revised Statement of Cash Flows for the year ended March 31, 2026
(All amounts are in Indian Rupees in lakhs, unless otherwise stated)

	For the year ended March 31, 2026 (Refer Note 7)	For the year ended March 31, 2025
Cash flow from operating activities		
Profit/(Loss) before tax and exceptional item	**806.71**	**(207.66)**
Adjustments for:		
Depreciation and amortisation expense	2,078.98	2,010.79
Finance costs	135.50	166.54
Interest income	(102.73)	(66.38)
Interest on income tax refund	(7.52)	-
Loss on sale of property, plant and equipment	0.43	117.03
Fair value gain on investments measured at FVTPL	(189.36)	(242.63)
Provision for doubtful debts	12.14	7.55
Loss allowances	-	0.27
Provision no longer required written back	-	(127.93)
Net unrealised foreign exchange loss/(gain)	(9.01)	4.34
Operating cashflow before working capital changes	**2,725.14**	**1,661.92**
Change in operating assets and liabilities		
(Increase)/Decrease in inventories	(558.68)	136.14
(Increase) / Decrease in trade receivables	(289.99)	425.79
Decrease in non-current financial asset	8.03	2.95
(Increase)/Decrease in other non current assets	(61.89)	61.43
Decrease / (Increase) in current financial asset	261.65	(305.93)
(Increase)/Decrease in other current assets	(44.59)	465.00
Increase / (Decrease) in trade payables	355.94	(155.60)
(Decrease)/Increase in provisions	(12.40)	37.59
(Decrease)/ Increase in other non current financial liabilities	(34.85)	3.95
Increase / (Decrease) in other current financial liabilities	898.26	(54.67)
Increase / (Decrease) in other current liabilities	38.67	(126.61)
Cash generated from operations	**3,285.29**	**2,151.96**
Income tax refund received / (paid) (net)	138.70	(285.19)
Net cash generated from operating activities	**3,423.99**	**1,866.77**
Cash flows from investing activities		
Payments for property, plant and equipment (including capital work-in-progress and advances)	(444.85)	(489.01)
Proceeds from sale of property, plant and equipment	0.59	65.36
Payment for purchase of investments	(8,778.48)	(8,185.26)
Proceeds from sale of investments	7,600.00	8,275.00
Interest received	101.28	63.71
Fixed Deposits (placed)/ matured (net)	(772.54)	97.53
Net cash used in investing activities	**(2,294.00)**	**(172.67)**
Cash flows from financing activities		
Repayment of borrowings	(349.21)	(352.94)
Dividends paid	-	(718.44)
Lease payments	(51.01)	(23.95)
Interest on lease rent	(78.33)	(76.05)
Interest paid on borrowings	(57.17)	(83.01)
Net cash used in financing activities	**(535.72)**	**(1,254.39)**
Net increase in cash and cash equivalents	**594.27**	**439.71**
Cash and cash equivalents at the beginning of the year	1,292.70	860.81
Effect of exchange rate changes on cash and cash equivalents	(6.80)	(7.82)
Cash and cash equivalents at the end of the year	**1,880.17**	**1,292.70**
Cash and cash equivalents comprises of:		
Cash in hand	4.48	1.14
Deposits with banks with maturity less than 3 months	12.04	-
Balances with banks in current accounts	1,863.65	1,291.56
	1,880.17	1,292.70

Note:

1. The above cash flow statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard (Ind AS) 7- "Cash Flow Statements".

NATIONAL PEROXIDE LTD. MUMBAI

Notes:

1. The Company's results for the quarter and year ended March 31, 2026 were originally approved by the Board of Directors at their meeting held on April 30, 2026 and the Statutory Auditors had issued their report on the same date. Subsequent to the Board approval and publication of the financial results to the Stock Exchanges, but prior to the dispatch of the Annual Report and financial statements to the shareholders, whilst finalising the results for the quarter ended June 30, 2026, certain incorrect accounting configuration relating to processing of invoices of natural gas in the ERP system were discovered, with the result that raw material cost for the quarter ended December 31, 2025 and for the year ended March 31, 2026 was understated by Rs. 694.63 lakhs and trade creditors were understated by the same amount. The incorrect accounting configuration and processes have since been corrected with immediate effect. The Board of Directors have suo-moto decided to retrospectively restate the financial results for the quarter ended December 31, 2025 as well as the quarter and year ended March 31, 2026. The error has now been corrected in accordance with the principles of Indian Accounting Standard (Ind AS) 8 - Accounting Policies, Changes in Accounting Estimates and Errors. Kindly refer to Note 7 below for the restated figures. The revised results have been reviewed and recommended by the Audit Committee in their meeting held on August 11, 2026 and approved by the Board of Directors in their meeting held on August 12, 2026. The Statutory auditors have carried out an audit for the year ended March 31, 2026.

2. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules, issued thereunder and other recognised accounting practices and policies to the extent applicable.

3. The Company operates in a single segment of manufacturing of Hydrogen Peroxide.

4. The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code") on November 21, 2025 which consolidate, subsume and replace numerous existing central labour legislations. Pursuant to the revised definition of wages under the Code and in accordance with Ind AS 19 – Employee Benefits, the Company has recognised charge arising from the actuarial valuation of past service costs relating to employee benefits under exceptional item in its financial results.

5. The Board of Directors of the Company have proposed a final dividend of ₹7/- per equity share for the current year, which is subject to approval of the members at the ensuing Annual General Meeting.

6. The Board of Directors of the Company had, subject to the approval of shareholders, proposed payment of commission to Non-Executive Directors for the year ended March 31, 2026, not exceeding 1% of Net Profit as per Section 198 of the Companies Act, 2013. The Board has now decided not to pursue the said proposal, in view of the restated profits.

7. **Disclosure as per Ind AS 8 – 'Accounting Policies, Change in Accounting Estimates and Errors' and Ind AS 1 'Presentation of Financial Statements'**

   As mentioned in Note 1, in accordance with Ind AS 8 'Accounting Policies, Changes in Accounting Estimates and Errors' and Ind AS 1 'Presentation of Financial Statements', the Company has restated certain figures of the current year as at and for the year ended March 31, 2026 as stated below:

Reconciliation of restated items of Revised Balance sheet as at March 31, 2026

(INR : in lakhs)

	As at March 31,2026		
Particulars	**As previously reported**	**Adjustments**	**As restated**
Trade payables	1,645.76	694.63	2,340.39
Other Equity	35,627.05	(521.29)	35,105.76
Non-current tax assets (net)	95.78	173.34	269.12

Reconciliation of restated items of Statement of Revised Audited Financial Results

(INR : in lakhs)

	Quarter ended December 31, 2025			Quarter ended March 31, 2026			Year ended March 31, 2026		
Particulars	**As previously reported**	**Adjustments**	**As restated**	**As previously reported**	**Adjustments**	**As restated**	**As previously reported**	**Adjustments**	**As restated**
Cost of raw materials and packing materials consumed	3,710.03	694.63	4,404.66	3,660.79	-	3,660.79	14,099.54	694.63	14,794.17
Tax expense	(5.20)	(43.24)	(48.44)	273.05	(130.10)	142.95	339.48	(173.34)	166.14
Profit / (Loss) after tax for the year	183.23	(651.39)	(468.16)	792.86	130.10	922.96	1,103.71	(521.29)	582.42
Total comprehensive income for the year	251.01	(651.39)	(400.38)	898.33	130.10	1,028.43	1,275.25	(521.29)	753.96
Earnings per share	3.19	(11.34)	(8.15)	13.80	2.26	16.06	19.20	(9.07)	10.13

Reconciliation of restated items of Revised Statement of Cash flow for the year ended March 31, 2026

(INR : in lakhs)

Particulars	**As previously reported**	**Adjustments**	**As restated**
Profit/ (loss) before tax and exceptional item	1,501.34	(694.63)	806.71
Increase / (Decrease) in trade payables	(338.69)	694.63	355.94
Net increase in cash and cash equivalents	**594.27**	-	**594.27**

8. The revised figures for the quarter ended March 31, 2026 and figures for the quarter ended March 31, 2025 are the balancing figures between the (revised) audited figures in respect of the full financial year and the unaudited year to date figures upto the third quarter of the respective financial year.

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

Rajiv Arora

Digitally signed by Rajiv Arora
Date: 2026.08.12 11:47:06 +05'30'

NATIONAL PEROXIDE LTD. MUMBAI

Rajiv Arora
Chief Executive Officer and Director
DIN : 08730235
Place : Mumbai
Date : August 12, 2026

August 12, 2026

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

Dear Sir / Madam,

Sub: **Declaration pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

This is to inform you that in terms of the provisions of Regulation 33 of SEBI (Listing and Disclosure Requirements) Regulations, 2015, we confirm that the Statutory Auditors of the Company, M/s. Kalyaniwalla & Mistry LLP, Chartered Accountants have issued Revised Audit Reports on August 12, 2026, with unmodified opinion with Emphasis of Matter on the Revised Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026.

Request you to kindly take the same on record.

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

NATIONAL PEROXIDE LTD. MUMBAI

Chirag Kothari
Chief Financial Officer
Place: Mumbai

KALYANIWALLA
& MISTRY LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Financial Results for the quarter ended June 30, 2026 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, 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 11, 2026 and August 12, 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 revised results for the quarter ended March 31, 2026, being the balancing figure between the revised audited figures in respect of the full financial year ended March 31, 2026, and the revised 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: 2026.08.12 12:20:58 +05'30'

Thrity Z. Patel
PARTNER
Membership No.: 117151
UDIN: 26117151FZCTYQ6220
Mumbai; August 12, 2026

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 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	9,606.77	8,568.29	6,665.52	28,971.14
	(b) Other Income	212.61	137.98	202.68	597.23
II	**Total Income (II)**	**9,819.38**	**8,706.27**	**6,868.20**	**29,568.37**
III	**Expenses**				
	(a) Cost of Raw Materials and Packing Materials Consumed	5,298.54	3,660.79	3,596.73	14,794.17
	(b) Purchase of stock in trade	4.14	8.96	0.44	18.74
	(c) Changes in Inventories of Stock-in-trade and Finished Goods	(229.02)	(73.36)	(322.62)	(827.01)
	(d) Power, Fuel and Water	1,329.88	1,354.47	1,179.82	5,205.76
	(e) Employee Benefits Expense	757.56	762.95	707.90	2,647.68
	(f) Finance Costs	26.45	32.40	36.36	135.50
	(g) Depreciation and Amortisation Expense	527.12	527.71	512.80	2,078.98
	(h) Other Expenses	1,221.48	1,366.44	1,020.96	4,707.83
	Total Expenses (III)	**8,936.15**	**7,640.36**	**6,732.39**	**28,761.66**
IV	**Profit/(Loss) before Exceptional Items and Tax (II - III)**	**883.23**	**1,065.91**	**135.81**	**806.71**
V	**Exceptional Items (V)**	-	-	-	58.15
VI	**Profit/(Loss) before Tax (IV - V)**	**883.23**	**1,065.91**	**135.81**	**748.56**
VII	**Tax Expenses**				
	(a) Current tax	222.76	112.66	26.21	112.66
	(b) Prior year tax adjustments	-	(44.26)	-	(44.26)
	(c) Deferred tax	(0.42)	74.55	20.57	97.74
VIII	**Profit/(Loss) after Tax for the period (VI - VII)**	**660.89**	**922.96**	**89.03**	**582.42**
IX	**Other Comprehensive Income**				
	Items that will not be reclassified to profit or loss				
	(a) Actuarial Gain/(loss) on defined benefit plans	10.86	43.92	8.88	143.38
	(b) Fair value changes of equity instruments at FVOCI	-	84.72	-	74.97
	(c) Income tax relating to above	(2.73)	(23.17)	(2.23)	(46.81)
	Total Other Comprehensive Income, Net of Income Tax (IX)	**8.13**	**105.47**	**6.65**	**171.54**
X	**Total Comprehensive Income for the period (VIII + IX)**	**669.02**	**1,028.43**	**95.68**	**753.96**
XI	**Paid up Equity Share Capital (Face value of ₹ 10/- each)**	574.70	574.70	574.70	574.70
XII	**Reserves excluding Revaluation Reserves (Other Equity)**				**35,105.76**
XIII	**Earnings per Equity Share (Face value of ₹ 10/- each) ***				
	(1) Basic (In ₹.)	11.50	16.06	1.55	10.13
	(2) Diluted (In ₹.)	11.50	16.06	1.55	10.13
	* Basic and Diluted EPS are not annualised for interim periods				

NATIONAL PEROXIDE 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 11, 2026 and August 12, 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 operates in a single segment of manufacturing of Hydrogen Peroxide.

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

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

Rajiv Arora

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NATIONAL PEROXIDE LTD. MUMBAI

Rajiv Arora
Chief Executive Officer and Director
DIN : 08730235
Place : Mumbai
Date : August 12, 2026

NATIONAL PEROXIDE LIMITED

Annexure- III

Disclosure under Para (A) of Part (A) of Schedule III to the Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in terms of SEBI Master Circular dated 30 January 2026:

Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~;	Reappointment of M/s. Kalyaniwalla and Mistry LLP, Chartered Accountants
Date of appointment & Term of appointment	Reappointed as the Statutory Auditors of the Comp any for a second term of five consecutive years, commencing from the conclusion of the ensuing 6th Annual General Meeting ("AGM") until the conclusion of the 11th AGM of the Company, subject to approval of Members of the Company at the ensuing AGM.
Brief profile (in case of appointment)	**Name of the Firm:** M/s. Kalyaniwalla and Mistry LLP, Chartered Accountants **Brief Profile**: M/s. Kalyaniwalla & Mistry LLP (K&M) is a multi-service, multi-location professional services firm established in 1928, with offices and associates across major cities in India. The firm has extensive experience in providing audit and assurance services to large Indian and multinational organizations across a wide range of industries, including manufacturing, consumer products, banking and financial services, insurance, shipping, automotive, engineering, information technology, oil and gas, real estate, aviation, healthcare and other service sectors. With industry knowledge and technical expertise of 19 Partners and over 600 professionals and highly trained personnel with specialized service capabilities, K&M are the advisors and auditors for many large Indian and International companies.
Disclosure of relationships between directors (in case of appointment of a director)	Not applicable