

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

July 29, 2025

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

Sub: Outcome of Board Meeting

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 July 29, 2025, had *inter-alia* considered and approved the following:

1. Unaudited Financial Results of the Company for the quarter ended June 30, 2025. The said Unaudited Financial Results and the Limited Review Report for the quarter ended June 30, 2025, are enclosed;

The Unaudited Financial Results are being published in newspapers as required under the provisions of Listing Regulations.

2. Annual General Meeting: The Board decided that the 71st Annual General Meeting of the Company would be held on Thursday, September 04, 2025, at 2.00 p.m. (IST) through video conference/other audio-visual means.
3. Book Closure: The Register of Members and the Share Transfer Books of the Company will be closed for the purpose of Annual General Meeting from Friday, August 29, 2025, to Thursday, September 4, 2025, both days inclusive.

The meeting of the Board of Directors commenced at 11:45 a.m. and concluded at 01:30 p.m.

Request you to take above information on records

Thanking you,

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

Akshay Satasiya
Company Secretary & Compliance 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, 2025 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.

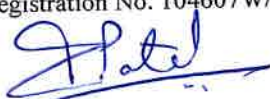
To The Board of Directors

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, 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 Z. Patel

PARTNER

Membership No.: 117151

UDIN: 25117151BMRJUS2112

Mumbai; July 29, 2025



<p style="text-align: center;"> 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 </p>					
(₹ in Lakhs)					
Statement of Unaudited 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	Income				
	(a) Revenue from Operations	322.70	1,617.20	28.09	1,957.15
	(b) Other Income	8.27	11.14	-	56.77
	Total Income (I)	330.97	1,628.34	28.09	2,013.92
II	Expenses				
	(a) Purchase of stock in trade	250.78	450.36	-	546.29
	(b) Changes in Inventories of Stock in Trade and Finished Goods	(2.72)	-	-	-
	(c) Employee Benefits Expense	34.35	17.44	28.57	91.08
	(d) Depreciation and Amortisation Expense	0.12	0.11	-	0.21
	(e) Other Expenses	37.95	94.44	36.00	204.36
	Total Expenses (II)	320.48	562.35	64.57	841.94
III	Profit/ (Loss) before Exceptional Items and Tax (I - II)	10.49	1,065.99	(36.48)	1,171.98
IV	Exceptional Items	-	-	-	-
V	Profit/ (Loss) before Tax (III + IV)	10.49	1,065.99	(36.48)	1,171.98
VI	Tax Expenses				
	(a) Current tax	-	86.86	-	95.75
	(b) Deferred tax (credit)/charge	2.74	(1.57)	(3.67)	20.80
VII	Profit/ (Loss) after Tax for the period (V - VI)	7.75	980.70	(32.81)	1,055.43
VIII	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurements of the net defined benefit obligations	(0.41)	(0.67)	(0.04)	1.63
	(b) Change in Fair Value of equity instruments through OCI	16,730.28	(24,583.30)	31,143.84	12,400.46
	(c) Income tax relating to items that will not be reclassified to profit or loss	(2,392.33)	3,515.39	(3,448.39)	(2,059.53)
	Total Other Comprehensive Income / (Loss), Net of Income Tax	14,337.54	(21,068.58)	27,695.41	10,342.56
IX	Total Comprehensive Income / (Loss) for the period (VII + VIII)	14,345.29	(20,087.88)	27,662.60	11,397.99
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)				115,781.390
XII	Earnings per Equity Share (Face value of ₹ 10/- each) *				
	(1) Basic (In ₹)	0.13	17.06	(0.57)	18.36
	(2) Diluted (In ₹)	0.13	17.06	(0.57)	18.36

* Basic and Diluted EPS are not annualised for interim periods



Notes:

1. The above financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on July 28, 2025 and July 29, 2025, respectively. The Statutory auditors have carried out a limited review of the results for the quarter ended June 30, 2025.
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 continues to operate in the trading and Investment activities. The same are shown separately in Segment - wise revenue, results, assets and liabilities.
4. The Revenue from operations for the previous quarter ended March 31, 2025, included substantial dividend income received from the Group Companies. As dividend is not earned evenly during the year, the same is not comparable.
5. The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the financial year.

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

**NESS
NUSLI
WADIA**

Ness Wadia
Director
DIN: 00036049
Place : Mumbai
Date 29-Jul-25

Digitally signed by NESS NUSLI WADIA
DN: cn=NESS NUSLI WADIA, o=NAPEROL INVESTMENTS LTD., ou=MUMBAI, email=ness.nusli.wadia@naperolinvestments.com, c=IN
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(₹ in Lakh)					
Segmental Information for the Quarter Ended June 30, 2025					
Sr. no	Particulars	Quarter ended			Year Ended
		June 30, 2025 (Unaudited)	March 31, 2025 (Refer Note 5)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	Segment Revenue				
	Investment	43.03	1,160.96	28.09	1,399.93
	Trading	279.67	456.10	-	557.22
	Total	322.70	1,617.06	28.09	1,957.15
	Lesss: Inter Segment Revenue	-	-	-	-
	Total	322.70	1,617.06	28.09	1,957.15
2	Segment Result (Profit/(Loss) before tax)				
	Investment	43.03	1,135.71	27.99	1,355.31
	Trading	24.57	4.74	-	9.70
	Total	67.60	1,140.45	27.99	1,365.01
	Add: Unallocable Income	0.88	11.28	-	56.77
	Less: Other unallocable expenses	57.99	85.74	64.47	249.80
	Profit/(Loss) before Tax	10.49	1,065.99	(36.48)	1,171.98
3	Segment Asset				
	Investment	136,332.97	119,072.45	137,535.05	119,072.45
	Trading	25.91	454.67	-	454.67
	Unallocable Asset	850.09	1,002.43	1,074.86	1,002.43
	Total	137,208.97	120,529.55	138,609.91	120,529.55
4	Segment Liability				
	Investment	6,371.53	3,998.28	5,353.22	3,998.28
	Trading	14.15	0.99	-	0.99
	Unallocable Liabilities	121.91	174.19	118.76	174.19
	Total	6,507.59	4,173.46	5,471.98	4,173.46

