



# National Peroxide Limited

(Formerly known as NPL Chemicals Limited)  
CIN : U24290MH2020PLC342890



**RESPONSIBLE CARE**<sup>®</sup>  
OUR COMMITMENT TO SUSTAINABILITY

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

August 02, 2024

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

Dear Sir / Madam,

**Sub: Clarification on submission of Standalone Financial Results in PDF Mode for Year Ended - March 2024 and Quarter ended March 2024**

This is with reference to your mail dated August 2, 2024 regarding discrepancy on non- submission of Standalone Financial Results in PDF Mode for Year Ended - March 2024 and Quarter ended March 2024.

In this connection, please note that:

1. The Audited financial results for the year ended 31<sup>st</sup> March, 2024 were approved in the Board Meeting held on 9<sup>th</sup> May, 2024. During that period the Company was an unlisted Company and hence provision of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 was not applicable to the Company. However, the Company had applied for listing of its share pursuant to the scheme of arrangement amongst National Peroxide Limited and Naperol Investments Limited and NPL Chemicals Limited ("Company") and their respective shareholders and Creditors ("Scheme") under Rule 19(7) read with Rule 19(2)(b) of the Securities Contracts (Regulation) Rules, 1957.
2. The Company had received Listing approval from BSE vide their letter no. DSC/AMAL/TP/TL/3234/2-24-25 dated 2<sup>nd</sup> July, 2024 informing that effective from Thursday, 4<sup>th</sup> July, 2024, the equity shares of the Company are listed on the Exchange under Rule 19(2)(b) of SCRR, 1957 and Trading Members of the Exchange are permitted to do business in the equity shares of your Company.
3. We were advised by BSE officials that after listing of shares on 4<sup>th</sup> July, 2024, the Company will have to file financial results for March, 2024 in XBRL form and accordingly the same were filed vide BSE acknowledgment no. 0407202403353433 on 4<sup>th</sup> July, 2024 (attached). Since the Company was not listed and thus, was not required to submit the financial results along with Auditors report in the format as prescribed under the provisions of SEBI (LODR) Regulations, 2015 with the Stock exchange. However, as per your advice we hereby attached BSE Approval letter and Notice along with signed financial results in pdf format.

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 above

DCS/AMAL/TP/TL/3234/2024-25

July 02, 2024

The Company Secretary  
**National Peroxide Limited**  
(Formerly known as NPL Chemicals Limited)  
Neville House, J.N. Heredia Marg,  
Ballard Estate, Mumbai 400 001

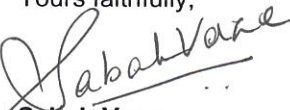
Dear Sir,

**Re: Listing of 57,47,000 Equity shares of Rs. 10/- each of National Peroxide Limited (Formerly known as NPL Chemicals Limited)**

With respect to the various letters and email resting with us as on July 02, 2024 we have pleasure in informing that effective from Thursday, July 04, 2024, the equity shares of the Company are listed on the Exchange under Rule 19(2)(b) of SCRR, 1957 and Trading Members of the Exchange are permitted to do business in the equity shares of your Company. Please refer the Notice No 20240702-22 dated July 02, 2024, issued in this regard to the Trading Members of the Exchange for your information.

- The Company should make a note to quote the relevant code numbers allotted to its securities (as mentioned in the attached notice), while carrying out correspondence in future with the Exchange in respect of matters such as date(s) of closure of its register of members, record date, matters relating to dividend, bonus shares, rights issue, preferential offer, conversion of debentures into equity shares, etc.
- Corporate Compliance submission & various other filings by listed companies with BSE is available through online portal called as Listing Centre. The URL for this portal called as Listing Centre is <http://listing.bseindia.com>. The login Ids and password will be created and shared with the Compliance Officer of the company at the email id registered with us. For details, please refer to our notice no. 20130208-6 dated 08 Feb 2013 and Notice no. 20130729-25 dated 29 July 2013 available on our website and attached herewith.
- Further, post listing and trading of securities of the Company as a newly listed entity, the Company will have to comply with provisions with regard to financials of previous quarter, as applicable to any other listed entity.

Yours faithfully,

  
TL  
**Sabah Vaze**  
Senior Manager

  
**Tanmayi Lele**  
Assistant Manager

BSE - PUBLIC

## NOTICES

<b>Notice No.</b>	20240702-22	<b>Notice Date</b>	02 Jul 2024
<b>Category</b>	Company related	<b>Segment</b>	Equity
<b>Subject</b>	Listing of Equity Shares of National Peroxide Limited (Formerly known as NPL Chemicals Limited)		
<b>Attachments</b>	<a href="#">Annexure I.pdf</a>		
<b>Content</b>			

Trading Members of the Exchange are hereby informed that effective from Thursday, July 04, 2024, the equity shares of **National Peroxide Limited (Formerly known as NPL Chemicals Limited)** shall be listed and admitted to dealings on the Exchange in the list of T Group of Securities. Further in terms of SEBI circular No. CIR/MRD/DP/02/2012 dated January 20, 2012. **The Scrip will be in Trade-for-Trade segment for 10 trading days.**

**Members are requested to note that the above security will be a part of special pre-open session for IPO and Other category of scrip's as per SEBI circular no. CIR/MRD/DP/01/2012 & CIR/MRD/DP/02/2012 dated January 20, 2012.**

For further information on SPOS, the trading members are requested to refer to the Exchange's notice no. 20120216-29 on Enabling Special Pre-open Session for IPO's & Relisted Scrips. For any clarification on SPOS, the trading members may please contact the Helpdesk on 022-6136 3100 / 6136 3171.

Name of the Company	<b>National Peroxide Limited (Formerly known as NPL Chemicals Limited)</b>
Registered Office	Neville House, J.N. Heredia Marg, Ballard Estate, Mumbai 400 001; E-mail ID: investorrelations@naperol.com; Website: www.naperol.com
Company Secretary & Compliance Officer	Mr. Amish Shah Telephone: +91 22 6662 0000; E-mail ID: amish.shah@naperol.com;
Securities	57,47,000 Equity shares of Rs. 10/- each allotted pursuant to Scheme of Arrangement
Distinctive numbers	1 to 5747000
Scrip Code	544205
Group	T
Market Lot	1
Face Value & Paid up value	Rs. 10/- each fully paid
Scrip ID on BOLT System	NPL
Abbreviated name on BOLT	NPL
ISIN No.	INE0PO601011
Lock-in	Not applicable

2. The brief particulars of the Scheme of Arrangement are as mentioned below:

- The Scheme of Arrangement filed by the Company was approved by Hon'ble NCLT, Mumbai Bench vide its Order

dated May 04, 2023

- b) Appointed Date: 01.04.2022
- c) Effective date: 11.09.2023
- d) Date of Allotment: 27.09.2023
- e) The scheme of arrangement inter alia provided for:

Demerger of the Chemical business of Naperol Investments Limited (Formerly known as National Peroxide Limited) and vesting the same with National Peroxide Limited (Formerly known as NPL Chemicals Limited) whereby upon coming into effect of the scheme and in consideration of;

“1 (One) fully paid up equity share of INR 10/- (Indian Rupees ten) each of National Peroxide Limited (Formerly known as NPL Chemicals Limited) credited as fully paid up, for every 1 (One) equity share of INR 10/- (Indian Rupees ten) each of Naperol Investments Limited (Formerly known as National Peroxide Limited).”

Prior to the Scheme, the paid-up Equity Capital of National Peroxide Limited (Formerly known as NPL Chemicals Limited) was Rs. 100,000/- consisting of 10,000 equity shares of Face Value of Rs.10/- each which is cancelled pursuant to the scheme.

The issued, subscribed and paid-up equity capital of National Peroxide Limited (Formerly known as NPL Chemicals Limited), post Arrangement is Rs. 5,74,70,000/- consisting of 57,47,000 equity shares of face Value of Rs. 10/- each fully paid.

- 2. As per Exchange Notice No. 20230921-59 dated 21.09.2023, Naperol Investments Limited (Formerly known as National Peroxide Limited) had fixed Record date as 25.09.2023 for giving effect to the Scheme of Arrangement.
- 3. The Information Memorandum containing all the information about the company can be viewed at <https://www.bseindia.com/corporates/soa.aspx>
- 4. The name and address of the registrar and share transfer agent of the company is as mentioned below:

**Link Intime India Private Limited**

C 101, 247 Park, L.B.S Marg,

Vikhroli (West), Mumbai 400 083

Maharashtra, India

Ph. No : +91 81081 16767

E-mail ID: [rnt.helpdesk@linkintime.co.in](mailto:rnt.helpdesk@linkintime.co.in)

Website: [www.linkintime.co.in](http://www.linkintime.co.in)

- 5. The shareholding pattern of the company post Scheme of Arrangement is enclosed as Annexure-I

**Manu Thomas**

**Additional General Manager**

**BSE LTD**  
**ACKNOWLEDGEMENT**

Acknowledgement No	: 0407202403353433	Date & Time	: 04/07/2024 03:35:34 PM
Scrip Code	: 544205		
Entity Name	: National Peroxide Limited (Formerly known as NPL Chemicals Limited)		
Compliance Type	: Regulation 33 - Financial Results		
Quarter / Period	: 31/03/2024		
Mode	: XBRL E-Filing		

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

CIN : U24290MH2020PLC342890  
Tel No: (022) 61010515 • Website: www.naperol.com • E-mail: secretarial@naperol.com

(₹ in Lakhs)

**Statement of Financial Results for the Quarter and Year Ended March 31, 2024**

Sr. No	Particulars	Quarter ended			Year ended	
		March 31, 2024 (Refer Note 11)	December 31, 2023 (Unaudited)	March 31, 2023 (Refer Note 11)	March 31, 2024 (Audited)	March 31, 2023 (Audited)
<b>I</b>	<b>Income</b>					
	(a) Revenue from Operations	8,803.22	8,364.15	8,830.34	33,298.62	37,587.44
	(b) Other Income	43.20	124.65	140.71	516.33	885.42
<b>II</b>	<b>Total Income (II)</b>	<b>8,846.42</b>	<b>8,488.80</b>	<b>8,971.05</b>	<b>33,814.95</b>	<b>38,472.86</b>
<b>III</b>	<b>Expenses</b>					
	(a) Cost of Raw Materials and Packing Materials Consumed	3,329.65	4,202.82	4,716.12	15,438.12	19,126.02
	(b) Purchase of stock in trade	-	-	-	-	131.39
	(c) Changes in Inventories of Stock in Trade and Finished Goods	1,394.23	(590.61)	(657.84)	634.09	(1,149.14)
	(d) Power, Fuel and Water	1,223.71	1,625.97	1,186.31	5,421.72	5,376.45
	(e) Employee Benefits Expense	728.76	758.98	733.93	2,850.61	2,645.08
	(f) Finance Costs	47.30	48.71	137.60	198.15	701.99
	(g) Depreciation and Amortisation Expense	485.79	483.26	467.36	1,925.96	1,979.95
	(h) Other Expenses	1,224.27	1,424.99	974.89	5,194.92	5,606.15
	<b>Total Expenses (III)</b>	<b>8,433.71</b>	<b>7,954.12</b>	<b>7,558.37</b>	<b>31,663.57</b>	<b>34,417.89</b>
<b>IV</b>	<b>Profit / (Loss) before Exceptional Items and Tax (II - III)</b>	<b>412.71</b>	<b>534.68</b>	<b>1,412.68</b>	<b>2,151.38</b>	<b>4,054.97</b>
<b>V</b>	<b>Exceptional Income (Refer Note 6) (V)</b>	-	-	-	-	<b>1,295.16</b>
<b>VI</b>	<b>Profit / (Loss) before Tax (IV + V)</b>	<b>412.71</b>	<b>534.68</b>	<b>1,412.68</b>	<b>2,151.38</b>	<b>5,350.13</b>
<b>VII</b>	<b>Tax Expenses</b>					
	(a) Current tax	57.02	85.11	274.11	353.62	991.78
	(b) Prior year tax adjustments (Refer Note 8)	-	(70.58)	-	(70.58)	-
	(c) Deferred tax	48.51	43.15	60.50	189.31	408.19
<b>VIII</b>	<b>Profit / (Loss) after Tax for the period (VI - VII)</b>	<b>307.18</b>	<b>477.00</b>	<b>1,078.07</b>	<b>1,679.03</b>	<b>3,950.16</b>
<b>IX</b>	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to profit or loss	8.10	6.49	8.46	31.84	35.02
	(b) Income tax relating to items that will not be reclassified to profit or loss	(2.04)	(1.63)	0.06	(8.01)	(9.45)
	(c) Items that will be reclassified to profit or loss	-	-	(29.15)	-	41.24
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	7.34	-	(10.38)
	<b>Total Other Comprehensive Income, Net of Income Tax (IX)</b>	<b>6.06</b>	<b>4.86</b>	<b>(13.29)</b>	<b>23.83</b>	<b>56.43</b>
<b>X</b>	<b>Total Comprehensive Income for the period (VIII + IX)</b>	<b>313.24</b>	<b>481.86</b>	<b>1,064.78</b>	<b>1,702.86</b>	<b>4,006.59</b>
<b>XI</b>	<b>Paid up Equity Share Capital (Face value of ₹ 10/- each)</b>	574.70	574.70	574.70	574.70	574.70
<b>XII</b>	<b>Reserves excluding Revaluation Reserves as per previous accounting year (Other Equity)</b>				<b>35,321.78</b>	<b>34,624.65</b>
<b>XIII</b>	<b>Earnings per Equity Share (Face value of ₹ 10/- each) *</b>					
	(1) Basic (In ₹.)	5.35	8.30	18.76	29.22	68.73
	(2) Diluted (In ₹.)	5.35	8.30	18.76	29.22	68.73
	* Basic and Diluted EPS for all the periods, except year ended 31.03.2023 and 31.03.2024 are not annualised					

**1. Statement of Assets and Liabilities as at March 31, 2024**

(₹ in Lakhs)

Particulars	As at March 31, 2024	As at March 31, 2023
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	31,234.48	32,635.27
Right of use assets	840.28	905.05
Capital work-in-progress	1,126.31	262.13
Intangible Assets	3.10	24.15
Financial assets		
(i) Other Financial Assets	361.42	80.31
Non-current tax assets (net)	238.15	-
Other non-current assets	125.54	86.40
<b>Total non-current assets</b>	<b>33,929.28</b>	<b>33,993.31</b>
<b>Current assets</b>		
Inventories	3,384.67	3,614.69
Financial assets		
(i) Investments	3,510.23	3,995.91
(ii) Trade receivables	2,714.65	2,426.70
(iii) Cash and cash equivalents	860.81	642.67
(iv) Bank balances other than (iii) above	858.68	54.55
(v) Other financial assets	5.21	26.28
Other current assets	669.10	592.75
<b>Total current assets</b>	<b>12,003.35</b>	<b>11,353.55</b>
Asset held for sale	-	7.69
<b>Total assets</b>	<b>45,932.63</b>	<b>45,354.55</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	574.70	-
Equity share capital suspense	-	574.70
Other equity	35,321.78	34,624.65
<b>Total equity</b>	<b>35,896.48</b>	<b>35,199.35</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	700.57	1,036.42
(ii) Lease Liability	903.59	927.54
Deferred tax liabilities (net)	4,019.90	3,822.58
Provisions	323.40	316.45
<b>Total non-current liabilities</b>	<b>5,947.46</b>	<b>6,102.99</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	345.86	355.94
(ii) Lease Liabilities	23.95	21.83
(iii) Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises; and	237.31	151.86
(b) total outstanding dues of creditors other than (iii) (a) above	1,996.06	2,153.91
(iv) Other financial liabilities	510.57	610.37
Contract liabilities	431.21	141.68
Other current liabilities	424.59	270.46
Provisions	119.14	126.85
Income tax liabilities (net)	-	219.31
<b>Total current liabilities</b>	<b>4,088.69</b>	<b>4,052.21</b>
<b>Total equity and liabilities</b>	<b>45,932.63</b>	<b>45,354.55</b>

2. Statement of Cash Flows for the Year Ended March 31, 2024

(₹ in Lakhs)

Particulars	For the Year Ended	For the Year Ended
	March 31, 2024	March 31, 2023
	(Audited)	(Audited)
<b>Cash flow from operating activities</b>		
<b>Profit before income tax</b>	2,151.38	5,350.13
Adjustments for:		
Depreciation and amortisation expense	1,925.96	1,979.95
Finance costs	198.15	701.99
Interest income	(51.40)	(1.81)
Loss/(Gain) on sale of property, plant and equipment	-	(24.65)
Fair value gain on investments (including gain on sale of investments) measured at FVTPL	(254.32)	(339.06)
Loss allowances	-	(22.07)
Net unrealised foreign exchange (gain) / loss	(3.40)	5.79
<b>Operating profit before working capital changes</b>	<b>3,966.37</b>	<b>7,650.27</b>
Change in operating assets and liabilities		
Decrease/(Increase) in inventories	237.71	(690.43)
(Increase) in trade receivables	(280.95)	(522.78)
Decrease in non-current financial asset	16.52	272.24
Decrease in other non current assets	9.75	29.44
(Increase) in other current assets	(76.35)	(51.54)
(Increase)/Decrease in current financial assets	21.07	(12.50)
Increase in trade payables	23.42	911.68
Increase in provisions	31.08	59.19
Increase/(Decrease) in other current financial liabilities	9.92	(30.36)
Increase in other current liabilities	154.13	86.07
Increase/(Decrease) in contract Liability	289.53	(217.80)
<b>Cash generated from operations</b>	<b>4,402.20</b>	<b>7,483.48</b>
Income taxes paid (net)	(740.50)	(772.47)
<b>Net cash generated from operating activities</b>	<b>3,661.70</b>	<b>6,711.01</b>
<b>Cash flows from investing activities</b>		
Payments for property, plant and equipment (including capital work-in-progress and advances)	(1,462.37)	(599.04)
Proceeds from sale of property, plant and equipment	0.13	32.52
Payment for purchase of investments	(6,685.00)	(21,322.36)
Proceeds from sale of investments	7,425.10	24,402.22
Interest received	51.40	1.81
Fixed Deposits (placed)/matured (net)	(1,101.76)	(36.64)
Changes in balances in unpaid dividend bank accounts	(0.10)	-
<b>Net cash (used in)/generated from investing activities</b>	<b>(1,772.60)</b>	<b>2,478.51</b>
<b>Cash flows from financing activities</b>		
Proceeds from intercorporate deposit	15.76	3.00
Repayment of intercorporate deposit	(18.76)	-
Repayment of borrowings	(352.96)	(7,965.87)
Dividends paid to company's shareholders	(1,005.63)	-
Principal elements of lease payments	(42.11)	-
Interest on lease rent	(157.89)	-
Interest paid on borrowings	(109.95)	(633.17)
<b>Net cash (used in) financing activities</b>	<b>(1,671.54)</b>	<b>(8,596.04)</b>
<b>Net increase in cash and cash equivalents</b>	<b>217.56</b>	<b>593.48</b>
Cash and cash equivalents at the beginning of the year	642.67	0.21
Cash and cash equivalents received pursuant to Composite Scheme of Arrangement	-	48.98
Effect of exchange rate changes on cash and cash equivalents	0.58	-
<b>Cash and cash equivalents at the end of the year</b>	<b>860.81</b>	<b>642.67</b>
<b>Cash and cash equivalents comprises of:</b>		
Cash in hand	1.20	2.22
Balances with banks in current accounts	859.61	640.45
<b>Cash and cash equivalents at the end of the period</b>	<b>860.81</b>	<b>642.67</b>



**Notes:**

3. 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 May 8, 2024 and May 9, 2024 respectively. The Statutory auditors have carried out a limited review of the results for the quarter and year ended March 31, 2024.
4. 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.
5. The Company's business segment consists of a single segment of "Manufacturing of Hydrogen Peroxide" as per Indian Accounting Standard (Ind AS-108) Operating Segments
6. The Exceptional Items for the year ended March 31, 2023 represent following items:

Particulars	(₹ in Lakhs)
	Year ended March 31, 2023
Insurance claim received due to loss on account of breakdown of machinery (Refer Note (a))	1,295.16
<b>Total</b>	<b>1,295.16</b>

(a) The Company received insurance claim towards the machinery breakdown incident that occurred in March 2021 which was settled by the insurance company at the replacement value for Rs. 1,545.16 lakhs, against which the balance amount of Rs 1259.16 lakhs was received during the quarter June 30, 2022.

7. (a) As the Composite Scheme of Arrangement ('the Scheme') became effective on September 11, 2023, the accounting effects to the National Company Law Tribunal Order on the Scheme has been given in the accounts for the financial year ended March 31, 2023, by the Company, by recording the carrying amount of assets and liabilities pertaining to the Demerged Undertaking of the Demerged Company (Naperol Investments Ltd formerly known as National Peroxide Ltd) to the Resulting Company (National Peroxide Ltd formerly known as NPL Chemicals Ltd) with effect from the Appointed Date of April 01, 2022. In order to give effect to the Scheme, the Company has revised the audited financial results for the year ended March 31, 2023, which is based on an audit of revised Ind AS financial statements for the year ended March 31, 2023, by statutory auditor.

(b) The existing share capital of Rs. 100,000 consisting of 10,000 shares of Rs. 10 each held by Demerged Company stand cancelled as at Appointed date. The Company has increased its authorised equity share capital by 99,90,000 shares of Rs.10 each to 1,00,00,000 equity shares to give effect to the Scheme and issue new equity shares to the shareholders of the Demerged Company in the ratio of 1:1 as defined in the Scheme. During the quarter ended September 30, 2023, the Company has allotted 57,47,000 equity shares of Rs.10 each on September 27, 2023 to the existing shareholders of the Demerged Company as on record date i.e. September 25, 2023 without payment received in cash.

8. The Composite Scheme of Arrangement, provided that if the Demerged Company (Naperol Investments Limited formerly known as National Peroxide Limited) is entitled to any unutilized credits (including unabsorbed depreciation) relating to the Demerged Undertaking, the Resulting Company (National Peroxide Limited formerly known as NPL Chemicals Limited) is entitled, as an integral part of the Scheme, to claim such benefit or incentives or unutilised credits. Accordingly, the Resulting Company being entitled to the benefit of the unabsorbed depreciation relating to the assets transferred to it as part of the demerged undertaking, claimed the same in its Return of Income for the year ended March 31, 2023. Since the deferred tax asset relating to the unabsorbed depreciation existing as at appointed date had remained in the Demerged Company as at March 31, 2023, the same was transferred to the Resulting Company. The short provision for tax as per books for the year ended March 31, 2023, consequent to the claim of the unabsorbed depreciation, has been accounted and disclosed as prior year tax adjustments for the year ended March 31, 2024.
9. Pursuant to the Scheme as referred to in para 5 above, the Registrar of Companies, Maharashtra, Mumbai has approved the change of name of the Company from "NPL Chemicals Limited" to "National Peroxide Limited" with effect from January 31, 2024.
10. The Board of Directors have recommended a dividend of 125% (Rs. 12.5 per equity share of Rs. 10 each) for the financial year ended March 31, 2024.
11. The figures for the quarters ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financials years.

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

**RAJIV**  
**ARORA** Digitally signed  
by RAJIV ARORA  
Date: 2024.05.09  
17:19:38 +05'30'

Rajiv Arora  
Chief Executive Officer and Director  
DIN: 08730235  
Place : Mumbai  
Date: May 9, 2024