Date: May 30, 2026

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Ref: Scrip Code: 543351 / Scrip ID: NBL
<u>Subject: Outcome of Board Meeting held on May 30, 2026</u>

Dear Sir/Madam,

Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the company at its meeting held today i.e. May 30, 2026 at 04:30 P.M. has inter alia, approved and taken on record the following items:

1. Approved the Standalone and Consolidated Audited Financial Results of the Company for the half year and year ended on March 31, 2026, enclosed herewith as **Annexure A.**

2. Approved the Report of the Statutory Auditor with Unmodified Opinion with respect to Standalone and Consolidated audited financial results of the company for the half year and year ended March 31, 2026.

3. Statements of Deviation(s) and variation(s) under Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, enclosed herewith as **Annexure B**.

4. Disclosure of Related Party Transactions as per Regulation 23 of SEBI LODR, enclosed herewith as **Annexure C**.

5. Declaration under regulation 33(2)(a) of SEBI LODR Regulations, enclosed herewith as **Annexure D**.

6. Declaration of Unmodified Opinion on the Audited Consolidated and Standalone Financial Results for the Half year and year ended on March 31, 2026 under regulation 33(3)(d) of SEBI LODR Regulations, enclosed herewith as **Annexure E**.

7. The Board, based on the recommendation of the Nomination and Remuneration Committee, approved the re-appointment of Mr. Yaman Saluja (DIN: 07773205) as Whole-Time Director of the Company for a further period of five (5) years, with effect from January 12, 2026 to January 11, 2031. The re-appointment is subject to shareholders' approval in the ensuing general meeting of the company.

   The disclosure pursuant to SEBI Listing Regulations read with SEBI Circular No. SEBI SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, is enclosed as "**Annexure F**".

8. The Board, based on the recommendation of the Nomination and Remuneration Committee, approved the revision in remuneration of Mr. Yaman Saluja (DIN: 07773205), as whole-time director of the company. The revision in remuneration is subject to shareholders' approval in the ensuing general meeting of the company.

9. The Board, based on the recommendation of the Nomination and Remuneration Committee, approved the revision in remuneration of Mr. Ashish Jain (DIN: 07783857), as Executive director of the company. The revision in remuneration is subject to shareholders' approval in the ensuing general meeting of the company.

10. The Board, based on the recommendation of the Nomination and Remuneration Committee, approved the payment of remuneration to Mr. Abhishek Jain (DIN: 07773124), as Non-Executive Director of the company. The payment of remuneration is subject to shareholders' approval in the ensuing general meeting of the company.

11. In continuation to our outcome of Board Meeting dated December 10, 2024, w.r.t. to allotment of Warrants and in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"), we are pleased to inform you that the Board of Directors of Naapbooks Limited ("Company"), the Board has considered and approved the **allotment of 5,60,000 no. of equity shares** of face value of Rs.10/- each at a price of Rs. 61/- per equity share (including a premium of Rs. 51/- per equity share) fully paid up to Warrant holders, consequent to the Warrant holder having exercised their right for conversion of Share Warrants (Warrants) into equity shares, details of allottees are enclosed as **Annexure G.**

    The allotment has been made for cash, upon the receipt of the remaining exercise price of Rs. 45.75/- per Share Warrant (being an amount equivalent to the 75% of the warrant exercise price of Rs. 61/- per warrant), aggregating to Rs. 2,56,20,000/- (INR Two Crores Fifty-Six Lacs Twenty Thousand).

    These equity shares allotted on conversion of the warrants shall rank pari- passu, in all respects with the existing equity shares of the Company, including dividend, if any.

    Post the allotment of equity shares, the paid-up equity share capital of the Company has increased from Rs. 11,28,06,000/- (INR Eleven Crore Twenty Right Lakh Six Thousand Only) divided into 1,12,80,600 no. of equity shares having face value of Rs. 10/- each to Rs. 11,84,06,000/- (INR Eleven Crore Eighty Four Lacs Six Thousand Only) divided into 1,18,40,600 no. of equity shares having face value of Rs. 10/- each

    Details pursuant to Regulation 30 of Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, has been annexed herewith under **Annexure H.**

12. Considered and approved convening of Extra-ordinary General Meeting ("EOGM") on Wednesday, June 24, 2026 at 04:00 P.M., in order to seek the approval of the shareholders of the Company for the matters specified above, and has approved the draft of the notice for same. The notice of the EGM shall be submitted to the Stock Exchange in due course in compliance with the provisions of the Listing Regulations.

13. Fixed the Cut-off date i.e. Friday, June 19, 2026 for the purpose of fixing eligibility of members to cast vote at EGM. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Friday, June 19, 2026, shall be entitled to vote at the EGM by show of hand or Poll.

14. Approved appointment of M/s Nirav Soni & Co., Practicing Company Secretary, as a Scrutinizer for voting done at the ensuing EGM.

The Board Meeting commenced at 04:30 P.M and concluded at 05:05 P.M.

Please take the above information on your records.

For**, Naapbooks Limited**

SURBHI AGRAWAL

Digitally signed by SURBHI AGRAWAL
Date: 2026.05.30 18:57:01 +05'30'

CS Surbhi Agrawal
Company Secretary & Compliance Officer
ACS No. 56353

Encl.: As above

INDEPENDENT AUDITOR'S REPORT FOR THE HALF YEAR ENDED & YEAR ENDED MARCH 31, 2026, AUDITED STANDALONE FINANCIALS RESULTS OF NAAPBOOKS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
THE BOARD OF DIRECTORS OF
NAAPBOOKS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **NAAPBOOKS LIMITED** for the half year ended March 31, 2026 and the year-to-date results for the period from **April 1, 2025 to March 31, 2026** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended **March 31, 2026** as well as the year-to-date results for the period **April 1, 2025 to 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 Standalone 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 financial results under the provisions of the Companies Act, 2013 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.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 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 standalone financial results, including the disclosures, and whether the 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 Matters

The accompanying Statement includes the results for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended on March 31, 2026, and the published unaudited year-to-date figures for the half year ended on September 30, 2025 of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Our opinion on the Audit of Standalone Financial Results for the year ended March 31, 2026 is not modified in respect of this matter.

For, Chirag R. Shah & Associates
Chartered Accountants
FRN: 118791W

JAINISH RAJESHBHAI PARIKH
Digitally signed by JAINISH RAJESHBHAI PARIKH
Date: 2026.05.30 18:03:40 +05'30'

Jainish R. Parikh
Partner
Membership No. 603171
UDIN: 26603171EAUQDB5125

Date: May 30, 2026
Place: Ahmedabad

Naapbooks Limited

901, SHIVARTH- THE ACE, SINDHU BHAVAN ROAD
SINDHU BHAVAN, BODAKDEV, AHMEDABAD - 380054
CIN - L72900GJ2017PLC096975
E Mail id: compliance@naapbooks.com Mobile No: 9016323227

Standalone Balance Sheet

	Particulars	Audited As at 31st March 2026 (₹ Lakhs)	Audited As at 31st March 2025 (₹ Lakhs)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	Share capital	1083.42	1071.42
	Reserves and surplus	2982.87	2091.39
	Money received against share Warrants	403.20	398.50
		4469.49	**3561.31**
(2)	**Non-current liabilities**		
	Long-term borrowings	29.45	41.12
	Deferred tax liabilities (Net)	0.00	0.64
		29.45	**41.76**
(3)	**Current liabilities**		
	Short-term borrowings	103.96	22.57
	Trade payables		
	-[A] Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	-[B] Total outstanding dues of creditors other than micro enterprises and small enterprises	257.43	471.50
	Other current liabilities	53.59	24.60
	Short-term provisions	420.21	164.63
		835.19	683.29
	Total	**5334.13**	**4286.37**
II.	**ASSETS**		
(1)	**Non-current assets**		
	Property Plant & Equipment and Intangible assets		
	a) Property, Plant and Equipment	78.52	147.94
	b) Intangible assets	37.75	45.60
	c) Intangible assets under development	2508.34	518.56
	Non Current Investments	583.85	560.81
	Deferred Tax Assets	4.08	0.00
	Other Non Current Assets	6.30	6.30
		3218.84	**1279.21**
(2)	**Current assets**		
	Trade receivables	1046.22	576.48
	Cash and cash equivalents	1.18	70.59
	Short-term loans and advances	1021.35	2320.36
	Other Current Assets	46.54	39.72
		2115.29	**3007.15**
	Total	**5334.13**	**4286.37**

For and on behalf of the Board of Directors of Naapbooks Limited

Ashish Jain
Digitally signed by Ashish Jain
Date: 2026.05.30 18:59:17 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Place: Ahmedabad
Date: 30th May, 2026

Naapbooks Limited
901, SHIVARTH- THE ACE, SINDHU BHAVAN ROAD
SINDHU BHAVAN, BODAKDEV, AHMEDABAD - 380054
CIN - L72900GJ2017PLC096975
E Mail id: compliance@naapbooks.com Mobile No: 9016323227

Standalone Statement of Profit and Loss

	Particulars	Audited For the half year ended 31st March 2026 (₹ Lakhs)	Unaudited For the half year ended 30th September 2025 (₹ Lakhs)	Audited For the half year ended 31st March 2025 (₹ Lakhs)	Audited For the year ended 31st March 2026 (₹ Lakhs)	Audited For the year ended 31st March 2025 (₹ Lakhs)
I.	Revenue from operations	782.59	972.65	840.19	1755.24	1218.39
II.	Other income	22.50	5.85	11.24	28.35	23.61
III.	**Total Income**	**805.09**	**978.50**	**851.43**	**1783.59**	**1242.00**
IV.	**Expenses**					
	Development expenses	3.18	356.82	207.88	360.00	292.65
	Employee benefits expenses	61.63	109.51	87.83	171.14	161.93
	Finance costs	12.06	8.08	20.02	20.14	29.02
	Depreciation and Amortisation expenses	33.44	31.77	37.83	65.21	62.64
	Other expenses	31.81	34.37	42.47	66.18	75.68
	Total expenses	**142.14**	**540.54**	**396.02**	**682.67**	**621.92**
V.	Profit before exceptional and extraordinary items and tax **(III- IV)**	662.96	437.96	455.41	1100.92	620.09
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII.	Profit before extraordinary items and tax **(V - VI)**	662.96	437.96	455.41	1100.92	620.09
VIII.	Extraordinary items					
IV.	Profit before tax	662.96	437.96	455.41	1100.92	620.09
V.	**Tax expense:**					
	Current tax	164.69	110.67	125.97	275.36	168.40
	Tax for Earlier Years	0.00	0.00	6.55	0.00	6.55
	Deferred tax	(2.82)	(1.91)	(1.64)	(4.73)	(2.96)
VI.	Profit for the year	**501.08**	**329.20**	**324.54**	**830.28**	**448.10**
VII.	Earnings per equity share: - Not Annualized					
	Basic and diluted (In Rupees)	4.64	3.06	3.03	7.66	4.70
	Debt Equity Ratio	0.03	0.03	0.02	0.03	0.02
	Debt Service Ratio	22.42	19.22	15.55	22.42	15.55
	Interest Service/Coverage Ratio	51.68	47.51	31.43	51.68	31.43

For and on behalf of the Board of Directors of
Naapbooks Limited

Ashish Jain Digitally signed by Ashish Jain Date: 2026.05.30 18:59:35 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Place: Ahmedabad
Date: 30th May, 2026

i) The above Standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026

ii) The Standalone financial results include the results for the Half Year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures upto the half year ended 30th September, 2025 of that financial year

iii) Earning per share (EPS): Earning per share have been calculated on the weighted average of the Share capital outstanding during the year.

iv) Previous year/period figures have been re-grouped and re-arranged wherever necessary.

v) The Standalone Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of Companies Act, 2013 and other accounting principles generally accepted in India as amended from time to time. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME Exchange as referred to in Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirement of adoption of IND-AS.

vi) The company has only one business segment therefore as per AS 17 Segment information disclosure is not applicable

vii) The board does not recommend to pay final dividend for Financial Year 2025-26

Naapbooks Limited
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CIN - L72900GJ2017PLC096975
E Mail id: compliance@naapbooks.com Mobile No: 9016323227

Standalone Statement of Cash Flows

	PARTICULARS	Audited Year ended 31st March 2026 (₹ Lakhs)	Audited Year ended 31st March 2025 (₹ Lakhs)
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit for the year	**1100.92**	**620.09**
	Add:		
	(a) Depreciation & Amortization	65.21	62.64
	(b) Financial & Interest Expenses	20.14	29.02
	Less:		
	(a) Interest Income	0.00	5.19
	(b) Profit on Disposal of Property	5.31	0.00
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**1180.96**	**706.56**
	Add/Deduct:		
	(a) Increase/Decrease in Trade Payables	(214.07)	465.75
	(b) Increase/Decrease in Other Current Liabilities	28.99	10.56
	(c) Increase/Decrease in Trade Receivables	(469.73)	(165.46)
	(d) Increase/Decrease in Short Term Loans & Advances	1299.00	(1724.47)
	(e) Increase/Decrease in Short Term Borrowing	81.39	(118.48)
	(f) Increase/Decrease in Other Current Assets	(6.82)	(36.49)
	Total Working Capital Adujustment	**718.76**	**(1568.60)**
	CASH GENERATED FROM OPERATIONS	**1899.72**	**(862.04)**
	Deduct:		
	Direct Taxes Paid (Net)	19.78	56.49
	NET CASH FROM OPERATING ACTIVITIES	**1879.94**	**(918.53)**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	(a) Net Purchase of Fixed Assets & Intangible Assets under Development	(1972.41)	(488.29)
	(b) Intangible Assets under development amortized	0.00	84.77
	(c) Change in Long Term Investments	(23.04)	(18.41)
	(d) Change in Other Non Current Assets	0.00	(1.55)
	(e) Interest Income	0.00	5.19
	NET CASH USED IN INVESTING ACTIVITIES	**(1995.44)**	**(418.29)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	(a) Share and Warrant Issue Proceeds	77.90	1432.08
	(b) Net Increase in Borrowings	(11.67)	0.60
	(c) Interest exps	(20.14)	(29.02)
	NET CASH FROM IN FINANCING ACTIVITIES	**46.09**	**1403.66**
	NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	**(69.41)**	**66.83**
	OPENING BALANCE- CASH AND CASH EQUIVALENT	**70.59**	**3.76**
	CLOSING BALANCE- CASH AND CASH EQUIVALENT	**1.18**	**70.59**

*Previous year’s figures have been regrouped/reclassified wherever applicable.

For and on behalf of the Board of Directors of
Naapbooks Limited

Ashish Jain Digitally signed by Ashish Jain Date: 2026.05.30 18:59:53 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Place: Ahmedabad
Date: 30th May, 2026

INDEPENDENT AUDITOR'S REPORT FOR THE HALF YEAR ENDED & YEAR ENDED MARCH 31, 2026, AUDITED CONSOLIDATED FINANCIALS RESULTS OF NAAPBOOKS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
THE BOARD OF DIRECTORS OF
NAAPBOOKS LIMITED

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **NAAPBOOKS LIMITED** (hereinafter referred to as the 'Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities for the year ended **March 31, 2026**, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('LODR Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/ financial results/ financial information of the subsidiaries, associates and jointly controlled entities, the aforesaid consolidated financial results:

(i) includes the annual financial results of the following entities:

Name of the Company	Relation
Naapbooks Limited	Holding Company
*Cafe Blockchain Private Limited	Associates Company
Ndear Technologies Private Limited	Associates Company
Proex Advisors LLP	Associates entity

* Ceased to be a subsidiary company w.e.f. October 01, 2024.

(ii) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and

(iii) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/loss and other comprehensive income and other financial information of the Group for the 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 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities 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 financial statements under the provisions of the

Companies Act, 2013 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

Our opinion is not modified in respect of this matter.

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 ability of the Group and its associates and jointly controlled entities 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 consolidated 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 Group and its associates and jointly controlled entities to cease to continue as a going concern.

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

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations, as amended, to the extent applicable.

Chirag R. Shah - B.Com, FCA
Virang B. Mehta - M.Com, FCA
Jainish R. Parikh - B.Com, ACA, DISA

Other Matters

The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to half year ended on September 30, 2025 of the current financial year which were subject to limited review by us.

The consolidated Financial Results include the unaudited Financial Results of 3 Associates whose financial result reflect Group's share of total net profit after tax of Rs. 17.16 Lakhs and Rs. 23.01 Lakhs for the half year ended 31st March, 2026 and for the period from 01st April, 2025 to 31st March, 2026 as considered in the consolidated Financial Results. This unaudited interim Financial Results has been furnished to us by the Board of Directors and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these associates is based solely on such unaudited Financial Results. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Results are not material to the Group.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the Financial Results/financial information certified by the Board of Directors.

The Consolidated financial results include the results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year ended on 30th September, 2025 of the current financial year which were subject to limited review by us.

For, Chirag R. Shah & Associates
Chartered Accountants
FRN: 118791W

JAINISH RAJESHBHAI PARIKH
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Date: 2026.05.30 18:05:38 +05'30'

Jainish R. Parikh
Partner
Membership No. 603171
UDIN: 26603171EVCONI6222

Date: May 30, 2026
Place: Ahmedabad

Naapbooks Limited

901, SHIVARTH- THE ACE, SINDHU BHAVAN ROAD
SINDHU BHAVAN, BODAKDEV, AHMEDABAD - 380054
CIN - L72900GJ2017PLC096975
E Mail id: compliance@naapbooks.com Mobile No: 9016323227

CONSOLIDATED BALANCE SHEET

	Particulars	Audited As at 31st March 2026 (₹ Lakhs)	Audited As at 31st March 2025 (₹ Lakhs)
I.	**EQUITY AND LIABILITIES**		
(1)	**Shareholders' funds**		
	Share capital	1083.42	1071.42
	Reserves and surplus	2982.76	2091.30
	Money received against Share Warrants	403.20	398.50
		4469.37	**3561.22**
	Minority Interest	**0.00**	**0.00**
(2)	**Non-current liabilities**		
	Long-term borrowings	29.45	41.12
	Deferred tax liabilities (Net)	0.00	0.64
		29.45	**41.76**
(3)	**Current liabilities**		
	Short-term borrowings	103.96	22.57
	Trade payables		
	-[A] Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	-[B] Total outstanding dues of creditors other than micro enterprises and small enterprises	257.43	471.50
	Other current liabilities	53.59	24.60
	Short-term provisions	420.21	164.63
		835.19	683.29
	Total	**5334.02**	**4286.28**
II.	**ASSETS**		
(1)	**Non-current assets**		
	Property Plant & Equipment and Intangible assets		
	a) Property, Plant and Equipment	78.52	147.94
	b) Intangible assets	37.75	45.60
	c) Intangible assets under development	2508.34	518.56
	Non Current Investments	583.73	560.72
	Deferred Tax Assets	4.08	0.00
	Other Non Current Assets	6.30	6.30
		3218.72	**1279.12**
(2)	**Current assets**		
	Trade receivables	1046.22	576.48
	Cash and cash equivalents	1.18	70.59
	Short-term loans and advances	1021.35	2320.36
	Other Current Assets	46.54	39.72
		2115.29	**3007.15**
	Total	**5334.02**	**4286.28**

For and on behalf of the Board of Directors of Naapbooks Li

Ashish Jain Digitally signed by Ashish Jain Date: 2026.05.30 19:00:20 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Place: Ahmedabad
Date: 30th May 2026

Naapbooks Limited
901, SHIVARTH- THE ACE, SINDHU BHAVAN ROAD
SINDHU BHAVAN, BODAKDEV, AHMEDABAD - 380054
CIN - L72900GJ2017PLC096975
E Mail id: compliance@naapbooks.com Mobile No: 9016323227

CONSOLIDATED STATEMENT OF PROFIT AND LOSS

	Particulars	Audited For the half year ended 31st March 2026 (₹ Lakhs)	Unaudited For the half year ended 30th September 2025 (₹ Lakhs)	Audited For the half year ended 31st March 2025 (₹ Lakhs)	Audited For the year ended 31st March 2026 (₹ Lakhs)	Audited For the year ended 31st March 2025 (₹ Lakhs)
I.	Revenue from operations	782.59	972.65	840.19	1755.24	1218.39
II.	Other income - Including Share of Associates	22.48	5.85	11.25	28.33	23.62
III.	**Total Income**	**805.07**	**978.50**	**851.44**	**1783.57**	**1242.01**
IV.	**Expenses**					
	Development expenses	3.18	356.82	207.88	360.00	292.65
	Employee benefits expenses	61.63	109.51	87.83	171.14	161.93
	Finance costs	12.06	8.08	20.02	20.14	29.02
	Depreciation and Amortisation expenses	33.44	31.77	37.83	65.21	62.64
	Other expenses	31.81	34.37	42.47	66.18	75.68
	Total expenses	**142.14**	**540.54**	**396.02**	**682.67**	**621.92**
V.	Profit before exceptional and extraordinary items and tax **(III- IV)**	662.93	437.96	455.42	1100.89	620.10
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII.	Profit before extraordinary items and tax **(V - VI)**	662.93	437.96	455.42	1100.89	620.10
VIII.	Extraordinary items					
IV.	Profit before tax	662.93	437.96	455.42	1100.89	620.10
V.	**Tax expense:**					
	Current tax	164.69	110.67	125.97	275.36	168.40
	Tax for Earlier Years	0.00	0.00	6.55	0.00	6.55
	Deferred tax	(2.82)	(1.91)	(1.64)	(4.73)	(2.96)
VI.	Profit After Tax before Minority Interest	**501.05**	**329.20**	**324.55**	**830.25**	**448.11**
VII	Minority Interest	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
VIII	Profit for the year after tax and Minority Interest	**501.05**	**329.20**	**324.55**	**830.25**	**448.11**
IX	Earnings per equity share: Not Annualized Basic and diluted (In Rupees)	4.64	3.06	3.03	7.66	4.70
	Debt Equity Ratio	0.03	0.03	0.02	0.03	0.02
	Debt Servive Ratio	22.42	19.22	15.55	22.42	15.55
	Interest Service/Coverage Ratio	51.68	47.51	31.43	51.68	31.43

For and on behalf of the Board of Directors of Naapbooks Limited

Ashish Jain
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Date: 2026.05.30 19:00:34 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Place: Ahmedabad
Date: 30th May 2026

i) The above consolidated financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2026

ii) The consolidated financial results include the results for the Half Year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited figures upto the half year ended 30th September, 2025 of that financial year

iii) Earning per share (EPS): Earning per share have been calculated on the weighted average of the Share capital outstanding during the year.

iv) Previous year/period figures have been re-grouped and re-arranged wherever necessary.

v) The Consolidated Financial Results have been prepared in accordance with the Generally Accepted Accounting Standards as notified under Section 133 of Companies Act, 2013 and other accounting principles generally accepted in India as amended from time to time. As per MCA Notification dated 16th February, 2015 Companies whose Shares are listed on SME Exchange as referred to in Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, are exempted from the compulsory requirement of adoption of IND-AS.

vi) The company has only one business segment therefore as per AS 17 Segment information disclosure is not applicable

vii) Cafe Blockchain Private Limited, formerly a subsidiary of our Company, allotted equity shares on right basis to its existing shareholders on September 30, 2024. As a result, our Company's shareholding was diluted to 50%, and Cafe Blockchain Private Limited ceased to be a subsidiary. Accordingly, the investment in Cafe Blockchain Private Limited has been accounted for using the equity method, and it is now classified as an Associate Company

Naapbooks Limited

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CIN - L72900GJ2017PLC096975
E Mail id: compliance@naapbooks.com Mobile No: 9016323227

CONSOLIDATED CASH FLOW STATEMENT

	PARTICULARS	Audited Year ended 31st March 2026 (₹ Lakhs)	Audited Year ended 31st March 2025 (₹ Lakhs)
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Profit for the year	**1100.89**	**620.10**
	Add:		
	(a) Depreciation & Amortization	65.21	62.64
	(b) Financial & Interest Expenses	20.14	29.02
	Less:		
	(a) Interest Income	0.00	5.19
	(b) Profit on Disposal of Property	5.31	
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**1180.93**	**706.57**
	Add/Deduct:		
	(a) Increase/Decrease in Trade Payables	(214.07)	465.75
	(b) Increase/Decrease in Other Current Liabilities	28.99	10.56
	(c) Increase/Decrease in Trade Receivables	(469.73)	(165.46)
	(d) Increase/Decrease in Short Term Loans & Advances	1299.00	(1724.47)
	(e) Increase/Decrease in Short Term Borrowing	81.39	(118.48)
	(f) Increase/Decrease in Other Current Assets	(6.82)	(36.49)
	Total Working Capital Adjustment	**718.76**	**(1568.60)**
	CASH GENERATED FROM OPERATIONS	**1899.69**	**(862.03)**
	Deduct:		
	Direct Taxes Paid (Net)	19.78	56.49
	NET CASH FROM OPERATING ACTIVITIES	**1879.92**	**(918.52)**
B	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	(a) Purchase of Fixed Assets & Intangible Assets under Development	(1972.41)	(488.29)
	(b) Intangible Assets under development amortized	0.00	84.77
	(c) Change in Long Term Investments	(23.01)	(18.41)
	(d) Change in Other Non Current Assets	0.00	(1.55)
	(e) Interest Income	0.00	5.19
	(f) Proceeds from loss of control of subsidiary, net of cash disposed	0.00	(1.01)
	NET CASH USED IN INVESTING ACTIVITIES	**(1995.42)**	**(419.30)**
C	**CASH FLOW FROM FINANCING ACTIVITIES:**		
	(a) Share Issue Proceeds	77.90	1432.08
	(b) Net Increase in Borrowings (Net of Loan Converted to Equity)	(11.67)	0.60
	(c) Interest exps	(20.14)	(29.02)
	NET CASH FROM IN FINANCING ACTIVITIES	**46.09**	**1403.66**
	NET INCREASE(DECREASE) IN CASH AND CASH EQUIVALENTS	**(69.41)**	**65.83**
	OPENING BALANCE- CASH AND CASH EQUIVALENT	**70.59**	**4.76**
	CLOSING BALANCE- CASH AND CASH EQUIVALENT	**1.18**	**70.59**

*Previous year's figures have been regrouped/reclassified wherever applicable.

For and on behalf of the Board of Directors of Naapbooks Limited

Ashish Jain
Digitally signed by Ashish Jain
Date: 2026.05.30 19:00:46 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Place: Ahmedabad
Date: 30th May 2026

Annexure B

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PREFERENTIAL ISSUE OF 26,13,100 CONVERTIBLE WARRANTS ISSUED OF FACE VALUE OF RS. 10/- EACH AT A PRICE OF RS. 61/- PER EQUITY SHARE INCLUDING PREMIUM OF RS. 51/-:

Name of listed entity	Naapbooks Limited
Mode of Fund Raising	Preferential Issue of 26,13,100 Equity Shares
Date of Raising Funds	1) December 10, 2024:- Original issue of 26,13,100 no. of warrants 2) July 09, 2025:- Conversion of 72,000 no. of warrants into equity 3) January 22, 2026:- Conversion of 48,000 no. of warrants into equity
Amount Raised	1) Rs. 3,98,49,775/- (25% of the of the issue price from each warrants subscribed) and 2) Rs. 54,90,000/- (75% of the Issue price from warrant allottee whose warrants are converted into equity shares During FY 2025-26 i.e. Allotment on July 09, 2025 and January 22, 2026) and one allottee has made payment of Rs. 23,00,000/- lacs in December 2025 as part payment of balance 75% of the issue price) Total Rs. 4,76,39,775/-
Report filed for the Half Year & Year ended	31-03-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a Contract or objects, which was approved by the Shareholders	Not Applicable
If yes, Date of Shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Not Applicable

Objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	**Modified Object, if any**	**Original Allocation (Rs.)**	**Modified allocation, if any**	**Funds Utilized (Rs.)**	**Amount of Deviation/Variation for the quarter according to applicable object**	**Remarks if any**
Working Capital Requirements	Not Applicable	Rs. 8.00 Crores	Not Applicable	Rs. 2.77 Crores	NIL	NIL
Capital Expenditure	Not Applicable	Rs. 5.00 Crores	Not Applicable	Rs. 1.25 Crores	NIL	NIL
General Corporate Purpose	Not Applicable	Rs. 2.95 Crores	Not Applicable	Rs. 0.74 Crores	NIL	NIL

Total		**Rs. 15.95 Crores**		**Rs. 4.76 Crores**		

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

Ashish Jain
Digitally signed by Ashish Jain
Date: 2026.05.30 19:01:03 +05'30'

Name of Signatory: Ashish Jain
Designation: Director & CEO
DIN: 07783857

Date: May 30, 2026
Place: Ahmedabad

Home | Validate

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	NAAPBOOKS LIMITED	AAFCN5997D	PROEX ADVISORS LLP	AAUFP3918Q	ASSOCIATE	Advance			NOTED			40.03	463.04	503.07										
2	NAAPBOOKS LIMITED	AAFCN5997D	ABHISHEK JAIN	ALSPJ7926K	DIRECTOR	Any other transaction	Sitting Fees	0.06	NOTED	0.06	30-05-2025	0.06	0.00	0.06										
3	NAAPBOOKS LIMITED	AAFCN5997D	ABHISHEK JAIN	ALSPJ7926K	DIRECTOR	Loan			NOTED			0.00	0.00	2.18										
4	NAAPBOOKS LIMITED	AAFCN5997D	SIDDHARTH SONI	AKYPP8954C	DIRECTOR (UPTO 23RD FEBRUARY 2026)	Any other transaction	Sitting Fees	0.00	NOTED	0.00	30-05-2025	0.00	0.42	0.42										
5	NAAPBOOKS LIMITED	AAFCN5997D	PUJA KASERA	BJYPK5520P	INDEPENDENT DIRECTOR	Any other transaction	Sitting Fees	0.12	NOTED	0.12	30-05-2025	0.12	0.44	0.56										
6	NAAPBOOKS LIMITED	AAFCN5997D	SUNIT SHAH	AEAPS0259P	INDEPENDENT DIRECTOR	Any other transaction	Sitting Fees	0.18	NOTED	0.18	30-05-2025	0.18	0.78	0.96										
7	NAAPBOOKS LIMITED	AAFCN5997D	NIRMAL JAIN	AMGPJ3014M	DIRECTOR (UPTO 28TH MAY 2025)	Remuneration		0.00	NOTED	0.00	30-05-2025	0.00	0.00	0.00										
8	NAAPBOOKS LIMITED	AAFCN5997D	YAMAN SALUJA	CNJPS0679H	DIRECTOR	Remuneration		6.00	NOTED	6.00	30-05-2025	6.00	0.00	0.00										
9	NAAPBOOKS LIMITED	AAFCN5997D	ASHISH JAIN	ANVPJ2446H	DIRECTOR	Remuneration		7.50	NOTED	7.50	30-05-2025	7.50	0.00	0.00										
10	NAAPBOOKS LIMITED	AAFCN5997D	NISHA DARJI	IAQPD4812K	FORMER COMPLIANCE OFFICER	Any other transaction	Salary	0.00	NOTED	0.00	30-05-2025	0.00	0.00	0.00										
11	NAAPBOOKS LIMITED	AAFCN5997D	SANCHAL PROJECTS PRIVATE LIMITED	ABKCS9280L	ENTITY IN WHICH DIRECTORS RELATIVE IS INTERESTED	Purchase of fixed assets		0.00	NOTED	0.00	30-05-2025	0.00	0.00	0.00										
12	NAAPBOOKS LIMITED	AAFCN5997D	KHUSHI GOLANI	DLKPG5143Q	COMPLIANCE OFFICER	Any other transaction	Salary	0.00	NOTED	0.00	30-05-2025	0.75	0.40	0.00										
13	NAAPBOOKS LIMITED	AAFCN5997D	NIRMAL JAIN	AMGPJ3014M	FORMER DIRECTOR	Loan		0.00	NOTED	0.00	30-05-2025	0.00	0.00	0.00										
14	NAAPBOOKS LIMITED	AAFCN5997D	ASHISH JAIN	ANVPJ2446H	DIRECTOR	Loan		0.00	NOTED	0.00	30-05-2025	0.00	4.98	3.77										
15	NAAPBOOKS LIMITED	AAFCN5997D	YAMAN SALUJA	CNJPS0679H	DIRECTOR	Loan		0.00	NOTED	0.00	30-05-2025	0.00	8.36	7.50										
16	NAAPBOOKS LIMITED	AAFCN5997D	RUCHITA JAIN	BSTPG4660E	WIFE OF DIRECTOR	Any other transaction	Salary	0.00	NOTED	0.00	30-05-2025	0.00	0.46	0.46										
17	NAAPBOOKS LIMITED	AAFCN5997D	NDEAR TECHNOLOGIES PRIVATE LIMITED	AAGCN4385G	ASSOCIATE	Advance		0.00	NOTED	0.00	30-05-2025	0.00	1.00	1.00										
18	NAAPBOOKS LIMITED	AAFCN5997D	VCAN & CO	AAFFH5616J	ENTITY IN WHICH DIRECTOR IS INTERESTED (UPTO 15TH MAY 2025)	Advance		0.00	NOTED	0.00	30-05-2025	0.00	2.00	2.00										
19	NAAPBOOKS LIMITED	AAFCN5997D	SANCHAL PROJECTS PRIVATE LIMITED	ABKCS9280L	ENTITY IN WHICH DIRECTORS RELATIVE IS INTERESTED	Advance		0.00	NOTED	0.00	30-05-2025	0.00	0.00	0.00										
20	NAAPBOOKS LIMITED	AAFCN5997D	PROEX ADVISORS LLP	AAUFP3918Q	ASSOCIATE	Investment		0.00	NOTED	0.00	30-05-2025	0.00	565.53	582.72										
21	NAAPBOOKS LIMITED	AAFCN5997D	CAFÉ BLOCKCHAIN PRIVATE LIMITED	AALCC0134B	ASSOCIATE	Investment		0.00	NOTED	0.00	30-05-2025	0.00	0.75	0.75										
22	NAAPBOOKS LIMITED	AAFCN5997D	NPBOOKS SOFTWARE	ZZZZZ9999Z	ENTITY IN WHICH DIRECTOR IS INTERESTED	Advance		0.00	NOTED	0.00	30-05-2025	0.00	0.00	0.00										
23	NAAPBOOKS LIMITED	AAFCN5997D	SHASA GLOBAL VENTURES LIMITED	ABLCS8852R	ENTITY IN WHICH DIRECTOR IS INTERESTED	Advance		6.75	NOTED	6.75	30-05-2025	6.75	6.75	0.00										
24	NAAPBOOKS LIMITED	AAFCN5997D	NIRMAL JAIN	AMGPJ3014M	FORMER DIRECTOR	Any other transaction	Professional Fees		NOTED			0.20	0.00	0.00										
25	NAAPBOOKS LIMITED	AAFCN5997D	NDEAR TECHNOLOGIES PRIVATE LIMITED	AAGCN4385G	ASSOCIATE	Investment			NOTED			0.00	0.30	0.30										
Total value of transaction during the reporting period												61.59												

Notes:
1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
Companies with financial years ending in other months, the six months period shall apply accordingly.
5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner.
There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
6. In case of a multi-year related party transaction:
a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".
c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
7. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

Ashish Jain

Digitally signed by Ashish Jain
Date: 2026.05.30 19:05:07 +05'30'

Annexure D

Date: - May 30, 2026

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Ref: Scrip Code: 543351 / Scrip ID: NBL

Subject: Declaration pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We do hereby confirm, declare and certify that the audited standalone and consolidated financial results of the half year and year-ended **March 31, 2026** do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

You are requested to take the same on record.

For, **Naapbooks Limited**

Ashish Jain Digitally signed by Ashish Jain Date: 2026.05.30 19:01:26 +05'30'

Ashish Jain
Chief Executive Officer
DIN: 07783857

SALUJA YAMAN Digitally signed by SALUJA YAMAN Date: 2026.05.30 19:01:52 +05'30'

Yaman Saluja
Chief Financial Officer
DIN: 07773205

nbl
eMANAGING TECHNOLOGY

Annexure E

Date: - May 30, 2026

To
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Ref: Scrip Code: 543351 / Scrip ID: NBL

Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, I hereby declare that the Statutory Auditor of the Company, M/s. Chirag R. Shah & Associates, Chartered Accountants, Ahmedabad have issued an Audit Report with unmodified opinion on the standalone and Consolidated Audited Financial Results of the Company for the half year and year ended **March 31, 2026**.

You are requested to take the same on record.

For, **Naapbooks Limited,**

Ashish Jain
Digitally signed by Ashish Jain
Date: 2026.05.30 19:02:18 +05'30'

Ashish Jain
Director & CEO
DIN: 07783857

Annexure F

DETAILS WITH RESPECT TO REGULATION 30 READ WITH PART A OF SCHEDULE III OF THE LISTING REGULATIONS, SEBI CIRCULAR NO. SEBI/HO/CFD/PoD2/CIR/P/0155 DATED 11TH NOVEMBER 2024

Sr. No	Particulars	Details
1	Name of Director	Mr. Yaman Saluja (DIN:07773205)
2	Reason for change viz. appointment, resignation, removal, death or otherwise	The Board of Directors of the Company at its Meeting held today, i.e. May 30, 2026, basis the recommendation of the Nomination and Remuneration Committee, inter alia considered and approved the re-appointment of Mr. Yaman Saluja (DIN: 07773205) as Whole-Time Director of the Company for a further period of five (5) years, with effect from January 12, 2026 to January 11, 2031, subject to shareholders' approval at the ensuing AGM.
3	Date of appointment/re-appointment/ cessation (as applicable) & term of appointment/re-appointment	Re-appointed in Board Meeting held on May 30, 2026 for next term of five (5) years subject to the approval of the shareholders at the ensuing General Meeting. **Term of Appointment:** Five (5) Years i.e. January 12, 2026 to January 11, 2031.
4	Brief profile (in case of appointment)	
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
6	Information as required pursuant to BSE Circular with ref. no. LIST/ COMP/ 14/2018-19 and the National Stock Exchange of India Ltd with ref. no. NSE/ CML/2018/24, both dated June 20, 2018.	Mr. Yaman Saluja (DIN:07773205) is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

Annexure G

The names of the allottees of Equity Shares pursuant to conversion of warrants allotted on preferential basis:

Sr. No.	Name of Allottees	Category	No. of equity shares allotted	Amount received being 75 % of issue price (INR)	Warrants pending after conversion
1.	Ruhi Pravinkumar Gupta	Public (Non- Promoter)	20,000	9,15,000	Nil
2.	Abhinandan Wealth Management Private Limited	Public (Non- Promoter)	2,70,000	1,23,52,500	Nil
3.	Aumit Capital Advisors Limited	Public (Non- Promoter)	2,70,000	1,23,52,500	Nil
		Total	**5,60,000**	**2,56,20,000**	

Annexure H

Disclosures as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No	Particulars	Details
1.	Type of securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity Shares upon conversion of Warrants.
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Preferential Allotment (Conversion of Warrants into Equity Shares).
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued	Allotment of 5,60,000 Equity shares of the face value of Rs.10/-each as fully paid-up shares at a price of Rs. 61/- per equity share (including premium of Rs. 51/- share), upon conversion for equal number of Warrants allotted at an issue price of Rs.61/- each and upon receipt of balance amount at Rs. 45.75/- per warrant (being 75% of the issue price per warrant).
4.	Names of the investors	As per Annexure G
5.	Post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors	Upon this allotment of 5,60,000 Equity Shares of Face Value of Rs. 10/- each paid- up capital stands at Rs. 11,84,06,000/- (INR Eleven Crore Eighty-Four Lacs Six Thousand Only) divided into 1,18,40,600 no. of equity shares having face value of Rs. 10/- each Issue Price of Warrant was Rs. 61/- warrant and 26,13,100 warrants were allotted on December 10, 2024 carrying a right to subscribe to 1 equity share per warrant on receipt of amount at the rate of Rs. 15.25/- per warrant (being 25% of the issue price per warrant). Now, 5,60,000 Equity Shares of Rs. 10/- each have been allotted on receipt of balance amount at the rate of Rs. 45.75/- per warrant (being 75% of the issue price per warrant) and the 14,86,700 warrants are still pending for conversion. Original Number of Total Investors (December 10, 2024): - 24 Number of Total Allottee in this Board Meeting: - 03

6.	In case of convertibles - intimation on conversion of securities or on lapse of the tenure of the instrument	An amount equivalent to 25% of the warrant issue price has been received at the time of subscription and allotment of each Warrant and the balance 75% amount of the warrant issue price has been received at the time of exercise of option of conversion of warrants into equity shares by allottees. Consequent to today's conversion of warrants/allotment of Equity Shares, 14,86,700 warrants are still remain pending for conversion.