

General information about company		
Scrip code*	524342	
NSE Symbol*	INDOBORAX	
MSEI Symbol*	NOTLISTED	
ISIN*	INE803D01021	
Name of company	INDO BORAX & CHEMICALS LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	13-05-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-05-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Fourth quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Audited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited	
Segment Reporting	Single segment	
Description of single segment	Manufacturer of Chemicals	
Start date and time of board meeting	13-05-2025 11:30	
End date and time of board meeting	13-05-2025 12:45	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	01-04-2025	
Indicate Company website link for updated RPT policy of the Company	www.indoborax.com	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Company hasnot taken any loans or debt

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	5011.66	17526.11	
	Other income	352.53	1475.08	
	Total income	5364.19	19001.19	
2	Expenses			
(a)	Cost of materials consumed	2633.34	8182.61	
(b)	Purchases of stock-in-trade	0	15.23	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	69.32	-5.81	
(d)	Employee benefit expense	382.06	1430.16	
(e)	Finance costs	17.23	17.89	
(f)	Depreciation, depletion and amortisation expense	99.93	263.88	
(g)	Other Expenses			
1	Other Expenses	906.6	3314.43	
	Total other expenses	906.6	3314.43	
	Total expenses	4108.48	13218.39	
3	Total profit before exceptional items and tax	1255.71	5782.8	
4	Exceptional items	0	0	
5	Total profit before tax	1255.71	5782.8	
6	Tax expense			
7	Current tax	186.43	1508.73	
8	Deferred tax	61.84	85.87	
9	Total tax expenses	248.27	1594.6	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	1007.44	4188.2	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	1007.44	4188.2	
17	Other comprehensive income net of taxes	99.55	272.7	
18	Total Comprehensive Income for the period	1106.99	4460.9	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	320.9	320.9	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		33078.93	
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	3.14	13.05	
	Diluted earnings (loss) per share from continuing operations	3.14	13.05	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	3.14	13.05	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.14	13.05	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	2110.79
	Capital work-in-progress	112.52
	Investment property	7981.43
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	2213.38
	Trade receivables, non-current	0
	Loans, non-current	564.98
	Other non-current financial assets	7025.64
	Total non-current financial assets	9804
	Deferred tax assets (net)	0
	Other non-current assets	0
	Total non-current assets	20008.74
2	Current assets	
	Inventories	4706.75
	Current financial asset	
	Current investments	4521.01
	Trade receivables, current	1578.73
	Cash and cash equivalents	3851.19
	Bank balance other than cash and cash equivalents	59.69
	Loans, current	11.26
	Other current financial assets	787.39
	Total current financial assets	10809.27
	Current tax assets (net)	0
	Other current assets	0
	Total current assets	15516.02
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	35524.76
	Total current assets	15516.02
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	35524.76
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	320.9
	Other equity	33078.93
	Total equity attributable to owners of parent	33399.83
	Non controlling interest	
	Total equity	33399.83
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	184.04
	Total non-current financial liabilities	184.04
	Provisions, non-current	0
	Deferred tax liabilities (net)	160.69
	Deferred government grants, Non-current	0
	Other non-current liabilities	3.26
	Total non-current liabilities	347.99
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2.62
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	539.8
	Total Trade payable	542.42
	Other current financial liabilities	879.73
	Total current financial liabilities	1422.15
	Other current liabilities	258.59
	Provisions, current	0
	Current tax liabilities (Net)	96.2
	Deferred government grants, Current	0
	Total current liabilities	1776.94
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	2124.93
	Total equity and liabilities	35524.76
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Acturial Valuation of Employee Benefit	7.08	6.90
2	Market value of Investment	47.52	218.37
	Total Amount of items that will not be reclassified to profit and loss	54.60	225.27
2	Income tax relating to items that will not be reclassified to profit or loss	-44.95	-47.43
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	99.55	272.70

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	5782.8
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	17.89
	Adjustments for decrease (increase) in inventories	-2468.36
	Adjustments for decrease (increase) in trade receivables, current	-217.93
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-412.74
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-6956.16
	Adjustments for other financial assets, current	-0.33
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	179.18
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	56.44
	Adjustments for increase (decrease) in other non-current liabilities	48.74
	Adjustments for depreciation and amortisation expense	264.03
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	45.37
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	49.1
	Adjustments for interest income	780.59
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-64.94
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-10338.5
	Net cash flows from (used in) operations	-4555.7
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1537.98
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-6093.68
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	4426.9
	Other cash payments to acquire equity or debt instruments of other entities	5531.33
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	672.93
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	172.77
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	49.1
	Interest received	780.59
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-774.9
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	320.9
	Interest paid	17.89
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-338.79
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-7207.37
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-7207.37
	Cash and cash equivalents cash flow statement at beginning of period	11058.56
	Cash and cash equivalents cash flow statement at end of period	3851.19

Format for Disclosure of Related Party Transactions (applicable only for											
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
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	Indo Borax & Chemicals Limited	AAACI1152J	SAJAL JAIN	AAEPJ2477L	Key Managerial Personnel/ Managing Director/Promoter/CFO	Remuneration			Remuneration is as per Companies Act & as per members approval		
2	Indo Borax & Chemicals Limited	AAACI1152J	GOVIND PARMAR	AJPPP6426K	Executive Director	Remuneration			Remuneration is as per Companies Act & as per members approval		
3	Indo Borax & Chemicals Limited	AAACI1152J	SAUMYA JAIN	ARVPJ3290E	Chief Executive & son Promoter Mr. Sajal Jain	Remuneration			Remuneration is as per Companies Act & as per members approval		
4	Indo Borax & Chemicals Limited	AAACI1152J	SREELEKHA JAIN	AAEPJ2478F	Director	Any other transaction	Directors Sitting Fees		Sitting fees as per Companies Act		
5	Indo Borax & Chemicals Limited	AAACI1152J	SACHIN GUPTA	AHPPG0144B	Director	Any other transaction	Directors Sitting Fees		Sitting fees as per Companies Act		
6	Indo Borax & Chemicals Limited	AAACI1152J	YATIN SHAH	AAOPS2084A	Director	Any other transaction	Directors Sitting Fees		Sitting fees as per Companies Act		
7	Indo Borax & Chemicals Limited	AAACI1152J	YOGESH PATIL	ALXPP8571H	Director	Any other transaction	Directors Sitting Fees		Sitting fees as per Companies Act		
8	Indo Borax & Chemicals Limited	AAACI1152J	MINAKSHI MITTAL	BKJPB9595F	Director	Any other transaction	Directors Sitting Fees		Sitting fees as per Companies Act		
9	Indo Borax & Chemicals Limited	AAACI1152J	SAJAL JAIN	AAEPJ2477L	Director	Any other transaction	Rent Received	57.6	As approved by the Board of Directors and Audit Committee		
10	Indo Borax & Chemicals Limited	AAACI1152J	PRAVIN CHAVAN	AEOPC3571Q	Key Managerial Personnel/ Company Secretary	Remuneration			Remuneration is as per approval of remuneration committee		
Total value of transaction during the reporting period											

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Bohra & Co	Yes	31-03-2027

