

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	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	11-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Half Yearly	
Reporting Quarter	Half yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Single segment	
Description of single segment	Manufacturer of Chemicals	
Start date and time of board meeting	11-11-2025 11:30	
End date and time of board meeting	11-11-2025 13:30	
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	Not applicable	
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 banks/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 has not taken any loans

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		01-04-2025	01-04-2025		
Date of end of reporting period		30-09-2025	30-09-2025		
Whether results are audited or unaudited		Unaudited	Unaudited		
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	11141.62	11141.62		
	Other income	613.37	613.37		
	Total income	11754.99	11754.99		
2	Expenses				
(a)	Cost of materials consumed	5806.3	5806.3		
(b)	Purchases of stock-in-trade	212.95	212.95		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-9.66	-9.66		
(d)	Employee benefit expense	760.22	760.22		
(e)	Finance costs	0.12	0.12		
(f)	Depreciation, depletion and amortisation expense	171.74	171.74		
(g)	Other Expenses				
1	Other Expenses	2100.84	2100.84		
	Total other expenses	2100.84	2100.84		
	Total expenses	9042.51	9042.51		
3	Total profit before exceptional items and tax	2712.48	2712.48		
4	Exceptional items	934.72	934.72		
5	Total profit before tax	3647.2	3647.2		
6	Tax expense				
7	Current tax	1065.89	1065.89		
8	Deferred tax	-31.28	-31.28		
9	Total tax expenses	1034.61	1034.61		
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	2612.59	2612.59		
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	2612.59	2612.59		
17	Other comprehensive income net of taxes	220.88	220.88		
18	Total Comprehensive Income for the period	2833.47	2833.47		
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				
23	Earnings per share				
i	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	8.14	8.14		
	Diluted earnings (loss) per share from continuing operations	8.14	8.14		
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	8.14	8.14	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.14	8.14	
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)		

Text Block

Textual Information(4)	<p>1. The above results have been reviewed and recommended by the Audit Committee and taken on record by the Board of Directors at their respective meeting held on 11th November, 2025.</p> <p>2. The Company has only one segment of activity namely "Manufacturing and selling of Chemicals", the disclosure requirement of the Indian Accounting Standard (AS) 108 "Operating Segment" notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rule, 2014 are not applicable.</p> <p>3. The Statutory Auditors have carried out a Limited Review of the above unaudited Financial Results and have expressed an unmodified review report.</p> <p>4. For the quarter ended 30th September, 2025, the amount of Rs. 934.72 Lakhs reported under exceptional item is profit on sale of office premises.</p> <p>5. Previous period figures have been regrouped/reclassified, wherever necessary, to make them comparable with the figures for the current period.</p>
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Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
1 Assets		
1.1 Non-current assets		
Property, plant and equipment		1464.93
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
1.2 Non-current financial assets		
Non-current investments		2224.79
Trade receivables, non-current		0
Loans, non-current		537.22
Other non-current financial assets		3309.88
	Total non-current financial assets	6071.89
Deferred tax assets (net)		0
Other non-current assets		0
	Total non-current assets	15630.77
2 Current assets		
Inventories		565.44
2.1 Current financial asset		
Current investments		5179.43
Trade receivables, current		2007.42
Cash and cash equivalents		8128.85
Bank balance other than cash and cash equivalents		186.23
Loans, current		13.38
Other current financial assets		6490.06
	Total current financial assets	22005.37
Current tax assets (net)		0
Other current assets		0
Total current assets		22570.81
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
Total assets		38201.58
	Total current assets	22570.81
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	Total assets	38201.58
3 Equity and liabilities		
3.1 Equity		
3.1.1 Equity attributable to owners of parent		
Equity share capital		320.9
Other equity		35591.49
	Total equity attributable to owners of parent	35912.39
Non controlling interest		
	Total equity	35912.39
3.2 Liabilities		
3.2.1 Non-current liabilities		
3.2.2 Non-current financial liabilities		
Borrowings, non-current		0
3.2.3 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		172.74
	Total non-current financial liabilities	172.74
Provisions, non-current		0
Deferred tax liabilities (net)		126.33
Deferred government grants, Non-current		
Other non-current liabilities		3.26
	Total non-current liabilities	302.33
Current liabilities		
Current financial liabilities		
Borrowings, current		0
Trade Payables, 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		619.9
	Total Trade payable	619.9
Other current financial liabilities		621.29
	Total current financial liabilities	1241.19
Other current liabilities		309.33
Provisions, current		0
Current tax liabilities (Net)		436.34
Deferred government grants, Current		0
	Total current liabilities	1986.86
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	2289.19
	Total equity and liabilities	38201.58
Disclosure of notes on assets and liabilities		Textual Information(1)

Other Comprehensive Income			
	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	Valuation of the Investment at market rate	223.72	223.72
2	Valuation of the Employees benefit	-5.92	-5.92
	Total Amount of items that will not be reclassified to profit and loss	217.80	217.80
2	Income tax relating to items that will not be reclassified to profit or loss	-3.08	-3.08
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	220.88	220.88

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part 1	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3647.2
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0.12
	Adjustments for decrease (increase) in inventories	4141.31
	Adjustments for decrease (increase) in trade receivables, current	-428.7
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-5702.66
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	3749.29
	Adjustments for other financial assets, current	-128.65
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	77.47
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-258.44
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	171.81
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	50.74
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	-11.3
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0.44
	Adjustments for interest income	339.99
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-27.04
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-925.42
	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)	368.1
	Net cash flows from (used in) operations	4015.3
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	731.52
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	3283.78
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	4100
	Other cash payments to acquire equity or debt instruments of other entities	4525
	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	1402.14
	Purchase of property, plant and equipment	2.67
	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	0
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	0.44
Interest received	339.99
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	1314.9
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	0.12
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-321.02
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	4277.66
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	4277.66
Cash and cash equivalents cash flow statement at beginning of period	3851.19
Cash and cash equivalents cash flow statement at end of period	8128.85

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

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		Nature of indebtedr (loan/ issuance of debt/ any other etc.	Add transac listed ent
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance		
1	Indo Borax & Chemicals Limited	AAACI1152J	SAJAL JAIN	AAEPJ2477L	Key Managerial Person/Managing Director/Chief Financial Officer/Promoter	Remuneration			Remuneration is as per Companies Act & as per members approval			280.73	446.74	211.72		
2	Indo Borax & Chemicals Limited	AAACI1152J	GOVIND PARMAR	AJPPP6426K	Executive Director	Remuneration			Remuneration is as per Companies Act & as per members approval			10.64	1.4	1.58		
3	Indo Borax & Chemicals Limited	AAACI1152J	SAUMYA JAIN	ARVPJ3290E	Chief Executive & Son of promoter Mr. Sajal Jain	Remuneration			Remuneration is as per Companies Act & as per members approval			28.8	4.44	4.43		
4	Indo Borax & Chemicals Limited	AAACI1152J	SREELEKHA JAIN	AAEPJ2478F	Wife of Mr. Sajal Jain, Managing Director	Sale of fixed assets		700	Approved by Audit Committee and also Approved by the members vide their meeeting held on 26th August, 2025 through Postal Ballot	700	21-07-2025	700	0	0		
5	Indo Borax & Chemicals Limited	AAACI1152J	PRANIKA JAIN	ADUPL6193L	Daughter in law of Mr. Sajal Jain, Managing Director	Sale of fixed assets		700	Approved by Audit Committee and also Approved by the members	700	21-07-2025	700	0	0		

										vide their meeing held on 26th August, 2025 through Postal Ballot				
6	Indo Borax & Chemicals Limited	AAACI1152J	SACHIN GUPTA	AHPPG0144B	Director	Any other transaction	Directors Sitting Fees		Directors sitting fees as per Companies Act			0.33	0	0
7	Indo Borax & Chemicals Limited	AAACI1152J	YATIN SHAH	AAOPS2084A	Director	Any other transaction	Directors Sitting Fees		Directors sitting fees as per Companies Act			0.3	0	0
8	Indo Borax & Chemicals Limited	AAACI1152J	YOGESH PATIL	ALXPP8571H	Director	Any other transaction	Directors Sitting Fees		Directors sitting fees as per Companies Act			0.33	0	0
9	Indo Borax & Chemicals Limited	AAACI1152J	MINAKSHI MITTAL	BKJPB9595F	Director	Any other transaction	Directors Sitting Fees		Directors sitting fees as per Companies Act			0.24	0	0
10	Indo Borax & Chemicals Limited	AAACI1152J	SAJAL JAIN	AAEPJ2477L	Key Managerial Person/Managing DIrector/Chief Financial Officer/Promoter	Any other transaction	Rent Received	57.6	As approved by the Board of Directors and Audit Committee			30	4.8	5.04
11	Indo Borax & Chemicals Limited	AAACI1152J	PRAVIN CHAVAN	AEOPC3571Q	Key Managerial Personnel/ Company Secretary	Remuneration			Remuneration is as per approval of remuneration committee			21.83	2.01	2.5
12	Indo Borax & Chemicals Limited	AAACI1152J	SAJAL JAIN	AAEPJ2477L	Key Managerial Person/Managing DIrector/Chief Financial Officer/Promoter	Dividend paid			Dividend approved by the AGM held on 25th September, 2025			84.55	0	0
13	Indo Borax & Chemicals Limited	AAACI1152J	SREELEKHA JAIN	AAEPJ2478F	Wife of Mr. Sajal Jain, Managing Director	Dividend paid			Dividend approved by the AGM held on 25th September, 2025			20.77	0	0
14	Indo Borax & Chemicals Limited	AAACI1152J	SAUMYA JAIN	ARVPJ3290E	Chief Executive & Son of promoter Mr. Sajal Jain	Dividend paid			Dividend approved by the AGM held on 25th September, 2025			46.31	0	0
15	Indo Borax & Chemicals Limited	AAACI1152J	SAJAL JAIN, KARTA OF HUF	AAHHS1647A	Sajal Jain, Managing Director, is Karta of HUF	Dividend paid			Dividend approved by the AGM held on 25th			9.05	0	0

								September, 2025					
16	Indo Borax & Chemicals Limited	AAACI1152J	SHUBHRA JAIN SIVARADJOU	ADGPJ9171Q	Sister of Mr. Sajal Jain, Managing Director	Dividend paid		Dividend approved by the AGM held on 25th September, 2025			2.32	0	0
Total value of transaction during the reporting period												1936.2	

