

# INDIAN BASE METALS COMPANY LTD

Regd. Office: 240B, Acharya Jagdish Chandra Bose Road, Kolkata – 700020.

Phone: (033) 79660458

Email: [bansalramesh@hotmail.com](mailto:bansalramesh@hotmail.com)

Website: [www.indianbasemetals.com](http://www.indianbasemetals.com)

CIN: L27209WB1971PLC028015

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14<sup>th</sup> November, 2025

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range  
Kolkata- 700 001

Dear Sir / Madam,

**Sub: Outcome of Board Meeting – Indian Base Metals Company Limited (Scrip Code: 019269)**

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 ('Listing Regulations'), this is to inform you that the Board of Directors of the Company at its meeting held on 14<sup>th</sup> November, 2025 has inter alia transacted and approved the following:

**Approval of Unaudited Financial Results**

The Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2025, which have been reviewed by the Audit Committee.

In this respect please find enclosed the following:

- Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2025 along with the Statement of Assets and Liabilities and Statement of Cash Flows.
- Limited Review Report of the Auditor in respect of the aforesaid Financial Results.

The Financial Results will be published in appropriate newspapers in terms of Regulation 47(1)(b) of the Listing Regulations and will also be made available on the website of the Company [[www.indianbasemetals.com](http://www.indianbasemetals.com)].

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**Disclosures for Integrated Filing (Financial) pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024**

- a) Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**.
- b) Disclosing of outstanding default on Loans and Debt Securities – **Not Applicable**.
- c) Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2<sup>nd</sup> and 4<sup>th</sup> quarter) – **Not Applicable**
- d) Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4<sup>th</sup> quarter) - **Not Applicable**.

The Board Meeting commenced at 3.00 p.m. and concluded at 4.20 p.m.

This is for your information and records.

Thanking You,

Yours Sincerely,

Indian Base Metals Company Limited

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Santosh Kumar Agarwal

Director

DIN: 00420655



**BANDYOPADHYAY & DUTT**  
Chartered Accountants

Flat No 202, 2<sup>nd</sup> Floor, Anand Apartment  
119A, Santoshpur Avenue  
Kolkata - 700075  
(M) 98303 12110  
E-mail : banerjee.dutt.kol@gmail.com

**LIMITED REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS FOR QUARTER  
ENDED 30.09.2025**

**The Board of Directors**

**M/s Indian Base Metals Company Limited**

We have reviewed the accompanying statement of unaudited IND AS standalone financial results of **Indian Base Metals Company Limited** (the 'Company') for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bandyopadhyay & Dutt  
Chartered Accountants

Firm Registration No.325116E



*Apurva Dharmapala*  
Apurva Dharmapala  
Partner

Membership No. 050686

UDIN: 25050686BNUKNU2136

Date: 14-11-2025

Place: Kolkata

**Branch Office:** Flat No-4E, Yashoban Tower, Saraidhela Main Road, Near Saraidhela Thana More,  
Dhanbad -828127

# INDIAN BASE METALS COMPANY LTD

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Website: www.indianbasemetals.com  
CIN: L27205WB1971PLC028015

## Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025

Amount in ₹ lacs

|    | Particulars                                                                                           | Quarter Ended        |                 |                      | 6 months ended       |                      | Year Ended       |
|----|-------------------------------------------------------------------------------------------------------|----------------------|-----------------|----------------------|----------------------|----------------------|------------------|
|    |                                                                                                       | 30th September, 2025 | 30th June, 2025 | 30th September, 2024 | 30th September, 2025 | 30th September, 2024 | 31st March, 2025 |
|    |                                                                                                       | Unaudited            |                 |                      | Unaudited            | Audited              | Audited          |
| 1  | <b>Income from operations</b>                                                                         |                      |                 |                      |                      |                      |                  |
|    | (a) Net sales / Income from operations                                                                | 10.24                | 9.43            | 7.53                 | 19.67                | 14.92                | 28.80            |
|    | (b) Other Operating Income                                                                            | -                    | -               | -                    | -                    | -                    | -                |
|    | <b>Total Income from operations (net)</b>                                                             | <b>10.24</b>         | <b>9.43</b>     | <b>7.53</b>          | <b>19.67</b>         | <b>14.92</b>         | <b>28.80</b>     |
| 2  | <b>Expenses</b>                                                                                       |                      |                 |                      |                      |                      |                  |
|    | (a) Cost of material consumed                                                                         | -                    | -               | -                    | -                    | -                    | -                |
|    | (b) Purchases of stock-in-trade                                                                       | -                    | -               | -                    | -                    | -                    | -                |
|    | (c) Changes in inventories of finished goods, work-in progress and stock-in-trade                     | -                    | -               | -                    | -                    | -                    | -                |
|    | (d) Employee benefits expense                                                                         | 1.67                 | 3.06            | 3.23                 | 4.73                 | 6.46                 | 13.80            |
|    | (e) Depreciation and amortisation expense                                                             | 0.94                 | 0.55            | 0.94                 | 1.49                 | 1.93                 | 4.25             |
|    | (f) Other expenses                                                                                    | -                    | -               | -                    | -                    | -                    | -                |
|    | <b>Total expenses</b>                                                                                 | <b>2.61</b>          | <b>3.61</b>     | <b>4.17</b>          | <b>6.22</b>          | <b>8.38</b>          | <b>18.04</b>     |
| 3  | <b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b> | <b>7.63</b>          | <b>5.82</b>     | <b>3.36</b>          | <b>13.46</b>         | <b>6.54</b>          | <b>10.75</b>     |
| 4  | Other Income                                                                                          | -                    | -               | -                    | -                    | -                    | 0.84             |
| 5  | Finance Cost                                                                                          | -                    | -               | -                    | -                    | -                    | -                |
| 6  | Exceptional items                                                                                     | -                    | -               | -                    | -                    | -                    | 11.60            |
| 7  | <b>Profit / (Loss) from ordinary activities before tax (3+4-5-6)</b>                                  | <b>7.63</b>          | <b>5.82</b>     | <b>3.36</b>          | <b>13.46</b>         | <b>6.54</b>          | <b>2.89</b>      |
| 8  | Tax expense                                                                                           | 1.98                 | 1.51            | 0.87                 | 3.50                 | 1.70                 | 2.89             |
| 9  | <b>Net Profit / (Loss) from ordinary activities after tax (7-8)</b>                                   | <b>5.65</b>          | <b>4.31</b>     | <b>2.49</b>          | <b>9.96</b>          | <b>4.84</b>          | <b>8.71</b>      |
| 10 | Extraordinary items (net of tax expense)                                                              | -                    | -               | -                    | -                    | -                    | -                |
| 11 | <b>Net Profit / (Loss) for the period (9-10)</b>                                                      | <b>5.65</b>          | <b>4.31</b>     | <b>2.49</b>          | <b>9.96</b>          | <b>4.84</b>          | <b>8.71</b>      |
| 12 | Other Comprehensive Income (after tax)                                                                | -                    | -               | -                    | -                    | -                    | 5.86             |
| 13 | <b>Total Comprehensive Income for the period (11+12)</b>                                              | <b>5.65</b>          | <b>4.31</b>     | <b>2.49</b>          | <b>9.96</b>          | <b>4.84</b>          | <b>13.96</b>     |
| 14 | Paid-up equity share capital (F.V. Rs 10/-)                                                           | 300.13               | 300.13          | 300.13               | 300.13               | 300.13               | 300.13           |
| 15 | Reserve excluding Revaluation Reserves                                                                | -                    | -               | 281.76               | -                    | 281.76               | 280.00           |
| 16 | <b>Earnings per share (annualised)</b>                                                                |                      |                 |                      |                      |                      |                  |
|    | Basic                                                                                                 | 0.19                 | 0.14            | 0.08                 | 0.33                 | 0.16                 | 0.10             |
|    | Diluted                                                                                               | 0.19                 | 0.14            | 0.08                 | 0.33                 | 0.16                 | 0.10             |

### Notes:

- The above unaudited financial results for the quarter and six months ended 30th September, 2025 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November, 2025 in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The Statutory Auditors have issued Audit Report with unmodified opinion on the above results.
- The entire operation of the company deals with one segment.
- As prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder the financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- Figures for the previous periods are re-classified / re-ranged / re-grouped, wherever necessary, to correspond with the current period's classification / disclosure.
- There were no items in the nature of exceptional / discontinued operations during the respective reporting periods.
- The above results will be filed with the Stock Exchange and will also be available on the Company's website: www.indianbasemetals.com

Place: Kolkata

Date: 14th November, 2025

BY ORDER OF THE BOARD OF DIRECTORS

(SANTOSH KUMAR AGARWAL)

Director

DIN: 00420655



# INDIAN BASE METALS COMPANY LIMITED

240B, ACHARYA JAGDISH CHANDRA BOSE ROAD, 2ND FLOOR, KOLKATA- 700020, Phone :  
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CIN - L27209WB1971PLC028015

## Standalone Statement of Assets and Liabilities

| Particulars                                    | Amount in ₹ lacs |                  |
|------------------------------------------------|------------------|------------------|
|                                                | As at 30.09.2025 | As at 31.03.2025 |
| <b>(I) ASSETS</b>                              |                  |                  |
| <b>(1) Financial Assets</b>                    |                  |                  |
| (a) Cash and Cash Equivalents                  | 0.39             | 74.38            |
| (b) Receivable                                 | 0.01             | 0.01             |
| Other Receivable                               |                  |                  |
| (c) Loans                                      | 508.09           | 425.24           |
| (d) Investments in Equity Instrument           | 78.92            | 78.92            |
| (e) Other Financial Assets                     | 3.53             | 3.35             |
| <b>Total Financial Assets (I)</b>              | <b>590.94</b>    | <b>581.90</b>    |
| <b>(2) Non-Financial Assets</b>                |                  |                  |
| (a) Current Tax assets(net)                    | 8.45             | 6.48             |
| (b) Property, Plant and Equipment              | 0.03             | 0.03             |
| <b>Total Non-Financial Assets (II)</b>         | <b>8.48</b>      | <b>6.51</b>      |
| <b>TOTAL ASSETS (I+II)</b>                     | <b>599.42</b>    | <b>588.41</b>    |
| <b>(II) LIABILITIES &amp; EQUITY</b>           |                  |                  |
| <b>LIABILITIES</b>                             |                  |                  |
| <b>(1) Financial Liabilities</b>               |                  |                  |
| (a) Other Financial Liabilities                | 0.01             | 2.45             |
| <b>Total Financial Liabilities (III)</b>       | <b>0.01</b>      | <b>2.45</b>      |
| <b>(2) Non-Financial Liabilities</b>           |                  |                  |
| (a) Provisions                                 | 3.65             | 3.65             |
| (b) Deferred Tax Liabilities (Net)             | 2.19             | 2.19             |
| <b>Total Non Financial Liabilities (IV)</b>    | <b>5.84</b>      | <b>5.84</b>      |
| <b>(3) Equity</b>                              |                  |                  |
| (a) Equity Share Capital                       | 300.13           | 300.13           |
| (b) Other Equity                               | 293.44           | 279.99           |
| <b>Total Equity (V)</b>                        | <b>593.57</b>    | <b>580.12</b>    |
| <b>TOTAL EQUITY AND LIABILITIES (III+IV+V)</b> | <b>599.42</b>    | <b>588.41</b>    |

BY ORDER OF THE BOARD OF DIRECTORS

Place: Kolkata

Date: 14th November, 2025

(SANTOSH KUMAR AGARWAL)

Director

DIN: 00420655



**Indian Base Metals Company Limited**  
**Statement of Cash Flows for the half year ended 30th September, 2025**

| Particulars                                                              | Amount in ₹ lacs                   |                               |
|--------------------------------------------------------------------------|------------------------------------|-------------------------------|
|                                                                          | For the half year ended 30.09.2025 | For the year ended 31.03.2025 |
| <b>A. Cash Flows from Operating Activities</b>                           |                                    |                               |
| Net Profit Before Tax as per Statement of Profit and Loss                | 13.46                              | 11.60                         |
| <u>Adjustment for:</u>                                                   |                                    |                               |
| Liabilities No Longer Required written back                              | -                                  | -0.84                         |
| Dividend Income                                                          | -                                  | -0.08                         |
| Interest Income on FD                                                    | -                                  | -                             |
| <b>Operating profit before working capital changes</b>                   | 13.46                              | 10.68                         |
| <u>Adjustment for:</u>                                                   |                                    |                               |
| (Increase) / Decrease Current assets                                     | -0.18                              | 0.36                          |
| Trade Payables, Other Liabilities and Provisions                         | -2.45                              | 1.26                          |
| <b>Cash generated/(used) in operations</b>                               | 10.83                              | 12.30                         |
| Income Tax Paid (Net)                                                    | -1.97                              | -6.46                         |
| <b>Net Cash used in Operating Activities</b>                             | 8.86                               | 5.83                          |
| <b>B. Cash flows from Investing Activities</b>                           |                                    |                               |
| Interest Received                                                        | -                                  | -                             |
| Dividend Received                                                        | -                                  | 0.08                          |
| Sale / (Purchase) of investments (net)                                   | -82.85                             | 120.85                        |
| <b>Net Cash used in Investing Activities</b>                             | -82.85                             | 120.93                        |
| <b>C. Cash Flows from Financing Activities</b>                           |                                    |                               |
| Proceeds from Long Term Borrowings(Net)                                  | -                                  | -53.33                        |
| <b>Net Cash generated from Financing Activities</b>                      | -                                  | -53.33                        |
| <b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>            | -73.99                             | 73.44                         |
| <b>Cash &amp; Cash Equivalents at the beginning of the year</b>          | 74.38                              | 0.94                          |
| <b>Cash and Cash Equivalents at the end of the period (refer note 8)</b> | 0.39                               | 74.38                         |
| <u>Note:</u>                                                             |                                    |                               |
| <b>Components of Cash and Cash Equivalents:</b>                          |                                    |                               |
| Cash on hand                                                             | 0.01                               | 0.02                          |
| Cheques in Hand                                                          | -                                  | 12.30                         |
| Balances with Banks - in Current Account                                 | 0.38                               | 61.95                         |
| Balances with Banks - in Deposit Accounts                                | -                                  | 0.11                          |
|                                                                          | 0.39                               | 74.38                         |

1. The above Cashflow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard(IND AS) 7 on Statement of Cashflows
2. Cash and Cash Equivalents do not include any amount which is not available to the Company for its use
3. Figures in brackets represent cashoutflow from respective activities

BY ORDER OF THE BOARD OF DIRECTORS

Santosh Kumar Agarwal

(SANTOSH KUMAR AGARWAL)

Director

DIN: 00420655

Place: Kolkata

Date: 14th November, 2025

