

# HINDCON CHEMICALS LIMITED

62B, Braunfeld Row, VASHUDHA, Kolkata-700 027  
Tel.:+91 33 2449 0835 / 39, Fax :+91 33 2449 0849  
email : [contactus@hindcon.com](mailto:contactus@hindcon.com), Website : [www.hindcon.com](http://www.hindcon.com)  
CIN : L24117WB1998PLC087800, GSTN : 19AAACH8021M1ZE  
UDYOG AADHAR NUMBER : WB08B0002474



30.05.2025

The Secretary,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, C-1, Block 'G',  
Bandra-Kurla Complex, Bandra (E),  
Mumbai – 400 051.

Ref: Symbol- HINDCON

Dear Sir,

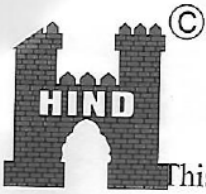
Reg: Outcome of Adjourned Board Meeting.

With reference to our letter dated 9<sup>th</sup> May, 2025 & 20<sup>th</sup> May, 2025, the Board of Directors of the Company in its adjourned meeting held on date i.e. 30<sup>th</sup> May, 2025 has, inter-alia, transacted the following businesses :

1. Reviewed and approved the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended on 31<sup>st</sup> March, 2025 and have taken note of the Audit Report as issued by the Statutory Auditors on the aforesaid results and pursuant to regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the same is enclosed alongwith declaration with respect to un-modified opinion in audit reports of the Statutory Auditors marked as **Annexure-I**.
2. Reviewed and approved the Audited Annual Accounts (both Standalone and Consolidated) for the financial year ended on 31<sup>st</sup> March, 2025.
3. In view of the projects underway of implementation and future expansion plan of the Company, the Board of Directors has decided to conserve cash generated over the years and therefore no dividend was recommended for f.y. 2024-25.

Please note that the adjourned meeting commenced at 12:30 P.M. and concluded at 3:05 P.M.





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This may please be informed to the members of your Stock Exchange.  
email : [contactus@hindcon.com](mailto:contactus@hindcon.com), Website : [www.hindcon.com](http://www.hindcon.com)  
CIN : L24117WB1998PLC087800, GSTIN : 19AAACH8021M1ZE  
UDYOG AADHAR NUMBER : WB08B0002474



Please acknowledge the receipt of the above.

Thanking You,

Yours faithfully,

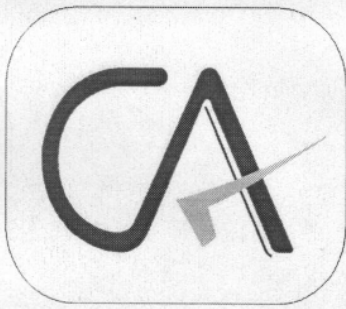
For Hindcon Chemicals Limited

Ankita Banerjee

Ankita Banerjee  
Company Secretary & Compliance Officer

Encl: As Above





# **ANUSHKA GUPTA**

**CHARTERED ACCOUNTANT**

**11B/1, Palm Avenue, Kolkata - 700 019**

**Email – anushka021294@gmail.com**

**Mobile: 9831072879**

## **INDEPENDENT AUDITOR'S REPORT**

**TO THE BOARD OF DIRECTORS  
HINDCON CHEMICALS LIMITED**

**REPORT ON STANDALONE FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED  
AS ON 31<sup>ST</sup> MARCH, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI  
( LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS ) REGULATIONS, 2015**

### **Opinion:**

1. I have audited the standalone annual financial results of M/s Hindcon Chemicals Limited ( hereinafter referred to as the 'Company' ) for the year ended March 31, 2025 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date ( the "Standalone Financial Results" comprising of Standalone Statement of Profit and Loss for the quarter/ twelve months ended on 31<sup>st</sup> March 2025, Standalone Balance Sheet as at 31<sup>st</sup> March 2025 and Standalone Statement of Cash Flows for the year ended on 31<sup>st</sup> March 2025 ), 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 ( "Listing Regulations" ).
2. In my opinion and to the best of my information and according to the explanations given to me, the statement:
  - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI ( Listing Obligations and Disclosure Requirements ) Regulations, 2015 read in this regard; and
  - (ii) gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" ( Ind AS 34 ) prescribed under Section 133 of the Companies Act 2013 ( the "Act" ) read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2025.

### **Basis for Opinion:**

3. I conducted my audit in accordance with the Standards on Auditing ( SAs ) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. My responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Statement' section of my report. I am 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 my audit of the financial statements under the provisions of the Act and the Rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence obtained by me is sufficient and appropriate to provide a basis for my opinion on the standalone annual financial results.



### Management's Responsibilities for the Standalone Financial Results

4. This Statement has been compiled from the related audited Interim condensed standalone financial statements for the year ended March 31, 2025. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, 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 Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 is free from material misstatement, whether due to fraud or error.
5. In preparing the Standalone Financial Results, the Management and 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.
6. The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. My objective is to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my 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 this Standalone Financial Results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 my 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 financial controls 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 such controls.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Management and Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
  - Conclude on the appropriateness of the Management and 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 Company to continue as a going concern. If i conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
9. I 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 i identify during my audit.
10. I also provide those charged with governance with a statement that i 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 my independence, and where applicable, related safeguards.
11. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

**Other Matters**

12. The Standalone annual financial results include the results for the quarter ended March 31, 2025 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 third quarter of the current financial year which were subject to limited review by me as required under the Listing Regulations.

Kolkata  
May 30, 2025.



*Anushka*

( CA. Anushka Gupta )  
Chartered Accountant  
Membership No. 313960  
UDIN – 25313960BMOWOY4946

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025**

(Rs. in Lakhs)

Sl No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	Income from Operations					
	(a) Revenue from operations	1,544.40	1,527.02	1,434.23	5,658.68	6,167.01
	(b) Other income	6.48	83.71	65.74	196.06	175.40
	<b>Total income from operations (net)</b>	<b>1,550.88</b>	<b>1,610.73</b>	<b>1,499.97</b>	<b>5,854.74</b>	<b>6,342.41</b>
2	Expenses :					
	a. Cost of materials consumed	1,058.85	1,098.72	819.43	3,557.04	3,201.60
	b. Purchases of Stock-in-Trade	-	-	161.96	439.71	1,153.90
	c. Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	11.64	5.88	3.90	(0.57)	5.67
	d. Employee benefits expense	142.74	134.67	133.17	553.61	493.93
	e. Finance Costs	4.06	0.95	1.76	7.72	7.56
	f. Depreciation and amortization expenses	22.80	20.36	14.50	81.98	35.38
	g. Other expenses	224.46	165.22	155.23	679.60	596.63
	<b>Total expenses</b>	<b>1,465.45</b>	<b>1,425.89</b>	<b>1,269.75</b>	<b>5,319.09</b>	<b>5,494.67</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>85.43</b>	<b>184.93</b>	<b>238.22</b>	<b>535.65</b>	<b>847.74</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>85.43</b>	<b>184.93</b>	<b>238.22</b>	<b>535.65</b>	<b>847.74</b>
6	Tax Expenses					
	(1) Current Tax	34.94	39.08	52.74	144.19	223.06
	(2) Deferred Tax	(15.35)	8.28	(4.32)	(4.64)	(13.72)
	<b>Total Tax Expenses</b>	<b>19.59</b>	<b>47.36</b>	<b>48.42</b>	<b>139.55</b>	<b>209.34</b>
7	<b>Total Profit (Loss) for Period</b>	<b>65.84</b>	<b>137.57</b>	<b>179.80</b>	<b>396.10</b>	<b>638.40</b>
8	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement of the net defined benefit liability/asset, net	16.45	-	-	16.45	(6.83)
	ii. Equity instruments through other comprehensive income, net	(0.33)	(1.20)	5.78	9.45	41.59
	(b) Impact of tax relating to items that will not be reclassified subsequently to profit or loss					
	i. Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-
	ii. Fair value changes on investments, net	(6.47)	0.20	(5.75)	(3.24)	(10.37)
9	<b>Total Other Comprehensive Income (net of tax)</b>	<b>10.65</b>	<b>(1.00)</b>	<b>0.03</b>	<b>22.66</b>	<b>24.39</b>
10	<b>Total Comprehensive Income for the period</b>	<b>76.49</b>	<b>136.57</b>	<b>179.83</b>	<b>418.76</b>	<b>662.79</b>
11	Details Equity Share Capital					
	Paid-up equity share capital	1,023.81	1,023.81	1,023.81	1,023.81	1,023.81
	Face Value of Equity Share Capital	2.00	2.00	2.00	2.00	2.00
12	Earnings per equity share					
	I. Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations**	0.12	0.27	0.36	0.77	1.25
	Diluted earnings (loss) per share from continuing operations**	0.12	0.27	0.36	0.77	1.25
	II. Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations**	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations**	-	-	-	-	-
	III. Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations**	0.12	0.27	0.36	0.77	1.25
	Diluted earnings (loss) per share from continuing and discontinued operations**	0.12	0.27	0.36	0.77	1.25

\*\* EPS as presented above is not annualised except for the year ended March 31, 2024 and March 31, 2025.

- Notes :**
- These standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
  - The above audited standalone financial results have been reviewed by the Audit Committee & approved by the Board of Directors at their respective adjourned meetings held on May 30, 2025.
  - The Statutory Auditors have carried out Audit on the aforesaid financial results and have expressed an unqualified audit opinion and the said report of Auditors was placed before the Board and was noted by the Directors.
  - As the Company's business activity falls within a single significant primary business segment i.e. sodium silicate & construction chemicals, no separate segment information is disclosed. These, in the context of Ind AS-108 on "Operating Segments Reporting" are considered to constitute one segment & hence, the Company has not made any additional segment disclosures.
  - Figures for the quarter ended March 31, 2025 and March 31, 2024, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years, which were subjected to limited review.
  - The previous period figures have been regrouped to conform to the current period figures.
  - The company do not have any exceptional item during the above period.
  - Standalone Statement of Assets and Liabilities and Standalone Cash Flow Statement are Annexed herewith.

On behalf of the Board of Directors  
For Hindcon Chemicals Limited



(Sanjay Goenka)  
Chairman & Managing Director  
DIN - 00848190

Place : Kolkata.  
Date : May 30, 2025.

**ANUSHKA GUPTA**  
CHARTERED ACCOUNTANT  
11B/1, PALM AVENUE  
KOLKATA-700 019

UDIN - 25313960 BMOW0Y4946

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025			
Sl. No.	Particulars	(Rs. in Lakhs)	
		As at 31.03.2025	As at 31.03.2024
		Audited	Audited
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	711.02	624.88
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Other Financial Assets	469.36	443.52
	(i) Investments	46.01	91.98
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	66.24	64.84
	(j) Non-current tax assets	42.34	43.87
	(k) Other non-current assets	77.82	7.08
	<b>Total Non-current assets</b>	<b>1,412.79</b>	<b>1,276.17</b>
(2)	<b>Current assets</b>		
	(a) Inventories	199.32	153.17
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	2,161.40	2,224.04
	(iii) Cash and cash equivalents	606.85	840.52
	(iv) Bank balances other than (iii) above	784.50	303.03
	(v) Loans	380.00	355.00
	(vi) Other Financial Assets	39.15	20.32
	(c) Current Tax Assets (Net)	171.15	219.77
	(d) Other current assets	133.11	136.68
	<b>Total Current assets</b>	<b>4,475.48</b>	<b>4,252.53</b>
	<b>Total Assets</b>	<b>5,888.27</b>	<b>5,528.70</b>
	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
	(a) Equity Share capital	1,023.81	1,023.81
	(b) Other Equity	3,974.30	3,606.72
	<b>Total Equity</b>	<b>4,998.11</b>	<b>4,630.53</b>
(2)	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities	7.25	5.79
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	38.26	23.09
	(c) Deferred tax liabilities (Net)	-	-
	(d) Other non-current liabilities	-	-
	<b>Total Non-current liabilities</b>	<b>45.51</b>	<b>28.88</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	76.54	-
	(ii) Trade payables	535.41	539.56
	(iii) Other financial liabilities (other than those specified in item (c))	2.44	1.91
	(b) Other current liabilities	86.76	84.50
	(c) Provisions	-	20.32
	(d) Current Tax Liabilities (Net)	143.50	223.00
	<b>Total Non-current liabilities</b>	<b>844.65</b>	<b>869.29</b>
	<b>Total Equity and Liabilities</b>	<b>5,888.27</b>	<b>5,528.70</b>

On behalf of the Board of Directors  
For Hindcon Chemicals Limited



(Sanjay Goenka)  
Chairman & Managing Director  
DIN - 00848190

Place : Kolkata.  
Date : May 30, 2025.

**ANUSHKA GUPTA**  
CHARTERED ACCOUNTANT  
11B/1, PALM AVENUE  
KOLKATA-700 019

UDIN - 25313960BMOWOY4946

**HINDCON CHEMICALS LIMITED**

CIN :- L24117WB1998PLC087800

Registered Office :- 62B, Braunfeld Row, 1st Floor, Kolkata – 700 027

Phone No.:- 033-2449 0839, Fax :- 033-2449 0849

Email id :- contactus@hindcon.com , Website :- www.hindcon.com

Standalone Cash Flow Statement for year ended 31st March, 2025			(Rs. in Lakhs)
Sl. No.	Particulars	For the Year Ended 31.03.2025	For the Year Ended 31.03.2024
		Audited	Audited
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Profit before Tax	535.65	847.74
	<i>Adjustments for:</i>		
	Depreciation and Amortisation Expense	81.98	35.38
	Finance Cost	7.72	7.56
	Provision for Gratuity	13.03	13.48
	Sundry Balances Written off	0.02	-
	Share of Loss from LLP	0.33	-
	Provision for Bad Debts	13.96	43.99
	Profit on Sale of Fixed Assets	(3.44)	-
	Dividend Income	(15.75)	(16.14)
	Interest Income	(172.30)	(134.90)
	Operating profit before working capital changes	461.20	797.11
	<i>Adjustments for Changes in Working Capital:</i>		
	Trade receivables, loan and advances and other assets	47.80	(112.38)
	Inventories	(46.15)	178.90
	Trade payables, other liabilities and provisions	(2.46)	(144.78)
	Cash generated from operations	460.39	718.85
	Direct Taxes paid (net of Refunds)	(173.54)	(224.32)
	Net Cash Flows (Used in) Operating Activities	286.85	494.53
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Purchases of property, plant and equipment, intangible assets	(234.50)	(364.04)
	(Increase)/decrease in Loan Given	(25.00)	(45.00)
	(Purchase) / Sale of Non-current investment	55.42	39.86
	(Increase)/Decrease in Other Bank balances	(503.79)	(31.73)
	Interest received	153.43	144.37
	Dividend received	15.75	16.15
	Net Cash Flows (Used In) / From Investing Activities	(538.69)	(240.39)
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Repayment of short term borrowings (Net)	76.54	(98.15)
	Dividend Paid	(50.67)	(51.13)
	Finance Cost	(7.70)	(6.64)
	Net Cash Flows From / (Used In) Financing Activities	18.17	(155.92)
	Net Changes in Cash and Cash Equivalents (A)+(B)+(C)	(233.67)	98.22
	Opening Cash and Cash Equivalent	840.52	742.30
	Closing Cash and Cash Equivalent	606.85	840.52

On behalf of the Board of Directors  
For Hindcon Chemicals Limited.

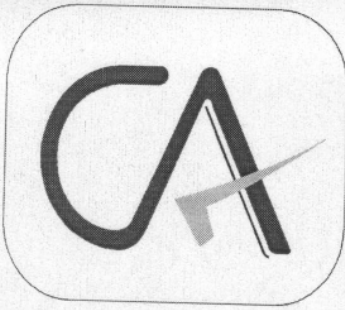


(Sanjay Goenka)  
Chairman & Managing Director  
DIN - 00848190

Place : Kolkata  
Date : May 30, 2025.

**ANUSHKA GUPTA**  
CHARTERED ACCOUNTANT  
11B/1, PALM AVENUE  
KOLKATA-700 019

UDIN - 25313960 BMDW0Y4946



# ANUSHKA GUPTA

CHARTERED ACCOUNTANT

11B/1, Palm Avenue, Kolkata - 700 019

Email – anushka021294@gmail.com

Mobile: 9831072879

## INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS  
HINDCON CHEMICALS LIMITED

REPORT ON CONSOLIDATED FINANCIAL RESULTS FOR QUARTER AND YEAR ENDED AS ON 31<sup>ST</sup> MARCH, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

### Opinion:

1. I have audited the accompanying Consolidated Financial Results of **M/s Hindcon Chemicals Limited** (the "Parent"), and its Subsidiary/Limited Liability Partnership (the Parent and its Subsidiary/ Limited Liability Partnership together referred to as "the Group") for the quarter and year ended March 31, 2025 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date (the "Consolidated Financial Results" comprising of Consolidated Statement of Profit and Loss for the quarter/ twelve months ended on 31<sup>st</sup> March 2025, Consolidated Balance Sheet as at 31<sup>st</sup> March 2025 and Consolidated Statement of Cash Flows for the year ended on 31<sup>st</sup> March 2025 ), 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 ("Listing Regulations").
2. In my opinion and to the best of my information and according to the explanations given to me and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries and Limited Liability Partnership as referred to in paragraph 12 below, the Statement:
  - (i) includes the quarterly financial results and year to date results of the following entities:

Sr. No.	Name of the Company/LLP
<b>Subsidiaries</b>	
1	Hindcon Solutions Private Limited
<b>Limited Liability Partnership</b>	
2	Hindcon Speciality Chemicals LLP

- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind-AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of consolidated net profit and total comprehensive income and other financial information of the Group, for the year ended March 31, 2025.



**Basis for Opinion:**

3. I conducted my audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of my report. I am independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to my audit of the financial statements under the provisions of the Act, and the rules thereunder, and I have fulfilled my other ethical responsibilities in accordance with these requirements and the Code of Ethics. I believe that the audit evidence obtained by me and that obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matter section below is sufficient and appropriate to provide a basis for my opinion on the consolidated annual financial results.

**Management's Responsibilities for the Consolidated Financial Results**

4. The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and the Board of Directors is responsible for the preparation and presentation of the Consolidated Financial Statement that gives a true and fair view of the consolidated net profit or loss after tax and other comprehensive income, and other financial information of the Group in accordance with the accounting principles generally accepted in India, including the Ind-AS 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 Listing Regulations, including SEBI Circular. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of the companies included in the Group, 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 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 financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, 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/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors/ management of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

7. My objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.



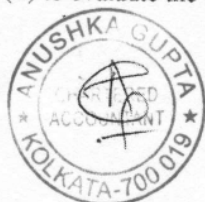
8. As part of an audit in accordance with the Standards on Auditing, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Statement, 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 my 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, I am also responsible for expressing my opinion on whether the Group, (covered under the Act) have adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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, to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, to express an opinion on the Statement. I am responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which I am the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. I remain solely responsible for my audit opinion.

9. I communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which I am 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

10. Materiality is the magnitude of misstatements in the consolidated annual financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated annual financial results may be influenced. I consider quantitative materiality and qualitative factors in (i) planning the scope of my audit work and in evaluating the results of my work and (ii) to evaluate the effect of any identified misstatements in the consolidated annual financial results.



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

**Other Matters**

12. The accompanying Statement includes the audited financial results and other financial information, in respect of :

- One subsidiary whose financial result include total assets of Rs.788.69 Lacs as at March 31, 2025, total revenue of Nil, total net profit after tax of Rs.5.52 Lacs and Rs.15.78 Lacs, total comprehensive income of (-) Rs.70.10 Lacs and Rs. 44.86 Lacs, for the quarter and the year ended on that date respectively and net cash inflows of (-) Rs.30.63 Lacs for the year ended March 31, 2025, as considered in the Statement which have been audited by their respective independent auditors.
- One limited liability Partnership ( LLP ), whose financial results include Group's share of net profit after tax (-) Rs.0.33 Lacs and (-) Rs.0.33 Lacs and Group's share of total comprehensive income of Nil for the quarter and for the year ended March 31, 2025, respectively, as considered in the Statement whose financial results and other financial information have been audited by their respective independent auditors.

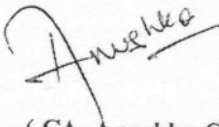
13. The independent auditor's report on the financial statements and financial information of these entities have been furnished to me by the Management and my opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary and Limited liability partnership is based solely on the reports of such auditors and the procedures performed by me as stated in paragraph above.

My opinion on the consolidated annual financial results is not modified in respect of above matters with respect to my reliance on the work done and reports of the other auditors.

14. The Statement includes the consolidated financial results for the quarter ended 31<sup>st</sup> March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by me.

Kolkata  
May 30, 2025.



  
( CA. Anushka Gupta )  
Chartered Accountant  
Membership No. 313960  
UDIN – 25313960BMOWOZ3925

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025						
(Rs. In Lakhs)						
Sl No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	<b>Income from Operations</b>					
	(a) Revenue from operations	1,644.40	1,567.02	1,434.22	5,858.58	6,420.94
	(b) Other Income	(3.44)	85.96	86.85	189.23	166.34
	<b>Total Income from operations (net)</b>	<b>1,638.96</b>	<b>1,652.98</b>	<b>1,521.07</b>	<b>6,047.81</b>	<b>6,587.28</b>
2	<b>Expenses :</b>					
	a. Cost of materials consumed	1,058.85	1,008.72	819.43	3,557.04	3,907.80
	b. Purchase of Stock-in-Trade	-	-	141.95	459.71	1,433.22
	c. Changes in inventory of finished goods, Stock-in-Trade and work-in-progress	11.64	5.88	3.90	(0.57)	5.87
	d. Depreciation benefits expense	143.84	135.57	133.41	557.08	498.29
	e. Finance Costs	4.36	0.95	1.78	7.72	7.58
	f. Depreciation and amortisation expenses	22.90	20.56	14.30	81.98	35.38
	g. Other expenses	228.14	185.59	158.54	882.83	804.47
	<b>Total expenses</b>	<b>1,488.03</b>	<b>1,457.00</b>	<b>1,277.39</b>	<b>6,326.94</b>	<b>6,784.19</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>150.93</b>	<b>195.98</b>	<b>243.68</b>	<b>720.87</b>	<b>803.09</b>
4	Exceptional items	-	-	-	-	-
5	<b>Profit before tax (3-4)</b>	<b>150.93</b>	<b>195.98</b>	<b>243.68</b>	<b>720.87</b>	<b>803.09</b>
6	<b>Tax Expenses</b>					
	(1) Current Tax	30.97	59.94	53.75	144.51	225.81
	(2) Deferred Tax	(15.30)	2.20	(4.37)	(4.84)	(13.72)
	<b>Total Tax Expenses</b>	<b>15.67</b>	<b>62.14</b>	<b>49.38</b>	<b>139.67</b>	<b>212.09</b>
7	<b>Net Profit for the period</b>	<b>135.26</b>	<b>133.84</b>	<b>194.30</b>	<b>581.20</b>	<b>591.00</b>
	Shareholders of the Company	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-
8	<b>Total Profit (Loss) for Period</b>	<b>135.26</b>	<b>133.84</b>	<b>194.30</b>	<b>581.20</b>	<b>591.00</b>
9	<b>Other Comprehensive Income (net of tax)</b>					
	(a) Items that will not be reclassified subsequently to profit or loss					
	i. Remeasurement of the net defined benefit liability / asset, net	18.45	-	-	18.45	(8.53)
	ii. Equity instruments through other comprehensive income, net	(75.89)	(27.87)	25.99	88.58	222.18
	(b) Impact of tax relating to items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	i. Fair value changes on derivatives designated as cash flow hedges, net	-	-	-	-	-
	ii. Fair value changes on investments, net	(0.20)	(1.94)	(0.24)	(15.91)	(28.48)
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>(41.33)</b>	<b>(107.87)</b>	<b>197.90</b>	<b>490.85</b>	<b>613.08</b>
10	<b>Total Comprehensive Income for the period</b>					
11	<b>Total Profit or Loss, attributable to</b>					
	Profit or loss, attributable to owners of parent	55.03	136.36	178.66	380.09	618.08
	Total profit or loss, attributable to non-controlling interest	0.28	1.12	1.46	2.91	3.14
12	<b>Total Comprehensive Income for the period attributable to</b>					
	Comprehensive Income for the period attributable to Shareholders	(2.20)	107.99	196.05	445.95	709.36
	Total comprehensive income for the period attributable to non-controlling interest	(1.93)	0.18	2.07	4.57	10.87
13	<b>Details Equity Share Capital</b>					
	Paid-up equity share capital	787.20	787.20	787.20	787.20	787.20
	Face Value of Equity Share Capital	2.00	2.00	2.00	2.00	2.00
14	<b>Earnings per equity share</b>					
	I. Earnings per equity share for Continuing Operations					
	Basic earnings (loss) per share from continuing operations**	0.15	0.35	0.47	1.00	1.82
	Diluted earnings (loss) per share from continuing operations**	0.15	0.35	0.47	1.00	1.82
	II. Earnings per equity share for discontinued operations					
	Basic earnings (loss) per share from discontinued operations**	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operations**	-	-	-	-	-
	III. Earnings per equity share					
	Basic earnings (loss) per share from continuing and discontinued operations**	0.15	0.35	0.47	1.00	1.82
	Diluted earnings (loss) per share from continuing and discontinued operations**	0.15	0.35	0.47	1.00	1.82

\*\* EPS as presented above is not annualized except for the year ended March 31, 2024 and March 31, 2025.

**Notes:**

- These consolidated financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective adjourned meetings held on May 30, 2025.
- The Statutory Auditors have carried out Audit on the aforesaid financial results and have expressed an unqualified audit opinion and the said report of Auditors was placed before the Board and was noted by the Directors.
- As the Company's business activity falls within a single significant primary business segment i.e. sodium silicate & construction chemicals, no separate segment information is disclosed. These, in the context of Ind AS - 108 on "Operating Segments Reporting" are considered to constitute one segment and hence, the Company has not made any additional segment disclosures.
- Figures for the quarter ended March 31, 2025 and March 31, 2024, are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the respective financial years, which were subjected to limited review.
- The previous period figures have been regrouped to conform to the current period figures.
- The company do not have any exceptional item during the above period.
- Consolidated Statement of Assets and Liabilities and Consolidated Cash Flow Statement are Annexed herewith.
- The Consolidated Statement include the result of the Company's Subsidiary viz. M/s Hindcon Solutions Private Limited and I.L.P. viz. M/s Hindcon Speciality Chemicals LLP.

On behalf of the Board of Directors  
For Hindcon Chemicals Limited



(Sanjay Goenka)  
Chairman & Managing Director  
DIN - 00846190

Place : Kolkata.  
Date : May 30, 2025.

**ANUSHKA GUPTA**  
CHARTERED ACCOUNTANT  
11B/1, PALM AVENUE  
KOLKATA-700 019

UDIN - 25313960 BMOWOZ3925

**HINDCON CHEMICALS LIMITED**  
CIN :- L24117WB1998PLC087800  
Registered Office :- 62B, Braunfeld Row, 1st Floor, Kolkata – 700 027  
Phone No.:- 033-2449 0839, Fax :- 033-2449 0849  
Email id :- contactus@hindcon.com , Website :- www.hindcon.com

**STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025**

		(Rs. in Lakhs)	
Sl. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	711.02	624.88
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Other Financial Assets	469.36	443.52
	(i) Investments	475.71	466.29
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(i) Deferred tax assets (net)	65.72	51.92
	(j) Non Current tax Asset (net)	42.34	43.87
	(k) Other non-current assets	77.82	7.08
	<b>Total Non-current assets</b>	<b>1,841.97</b>	<b>1,637.56</b>
(2)	<b>Current assets</b>		
	(a) Inventories	199.32	153.17
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	2,161.40	2,224.04
	(iii) Cash and cash equivalents	612.57	875.86
	(iv) Bank balances other than (iii) above	784.50	303.03
	(v) Loans	430.00	380.00
	(vi) Others Financial Assets	39.15	20.84
	(c) Current Tax Assets (Net)	175.29	225.44
	(d) Other current assets	139.11	136.68
	<b>Total Current assets</b>	<b>4,541.34</b>	<b>4,319.06</b>
	<b>Total Assets</b>	<b>6,383.31</b>	<b>5,956.62</b>
	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
	(a) Equity Share capital	767.20	767.20
	(b) Other Equity	4,635.42	4,228.23
	(c) Non Controlling Interests	64.01	59.44
	<b>Total Equity</b>	<b>5,466.63</b>	<b>5,054.87</b>
(2)	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities	6.92	5.79
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	38.26	23.09
	(c) Deferred tax liabilities (Net)	24.68	-
	(d) Other non-current liabilities	-	-
	<b>Total Non-current liabilities</b>	<b>69.86</b>	<b>28.88</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities	-	-
	(i) Borrowings	76.54	-
	(ii) Trade payables	537.39	540.53
	(iii) Other financial liabilities (other than those specified in item (c))	2.43	1.91
	(b) Other current liabilities	86.84	84.56
	(c) Provisions	-	20.32
	(d) Current Tax Liabilities (Net)	143.62	225.55
	<b>Total Non-current liabilities</b>	<b>846.82</b>	<b>872.87</b>
	<b>Total Equity and Liabilities</b>	<b>6,383.31</b>	<b>5,956.62</b>

On behalf of the Board of Directors  
For Hindcon Chemicals Limited



(Sanjay Goenka)  
Chairman & Managing Director  
DIN - 00848190

Place : Kolkata.  
Date : May 30, 2025.

*Anushka*  
**ANUSHKA GUPTA**  
CHARTERED ACCOUNTANT  
11B/1, PALM AVENUE  
KOLKATA-700 019

UDIN - 25313960 BMOWOZ 3925

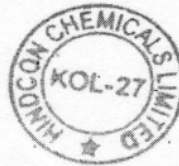
**HINDCON CHEMICALS LIMITED**  
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Registered Office :- 62B, Braunfeld Row, 1st Floor, Kolkata – 700 027  
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**Consolidated Cash Flow Statement for year ended 31st March, 2025**

			(Rs. in Lakhs)	
Sl. No.	Particulars	For the Year Ended 31.03.2025		For the Year Ended 31.03.2024
		Audited		Audited
<b>A</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	Profit before Tax	522.67		835.09
	<i>Adjustments for:</i>			
	Depreciation and Amortisation Expense	81.98		35.38
	Finance cost	7.72		7.56
	Sundry Balances Written off	0.02		-
	Provision for Bad Debts	13.96		43.99
	Profit on Sale of Fixed Assets	(3.44)		-
	Dividend Income	(4.00)		(3.96)
	Provision for Gratuity	13.03		13.48
	Interest Income	(177.04)		(140.02)
	<b>Operating profit before working capital changes</b>	<b>454.90</b>		<b>791.52</b>
	<i>Adjustments for Changes in Working Capital:</i>			
	Trade receivables, loan and advances and other assets	41.80		323.42
	Inventories	(46.15)		178.90
	Trade payables, other liabilities and provisions	(1.45)		(144.85)
	<b>Cash generated from operations</b>	<b>449.10</b>		<b>1,148.99</b>
	Direct Taxes paid (net of Refunds)	(174.55)		(230.94)
	<b>Net Cash Flows (Used In) Operating Activities</b>	<b>274.55</b>		<b>918.05</b>
<b>B</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
	Purchases of property, plant and equipment, intangible assets	(234.50)		(364.04)
	(Purchase)/Sale of Non-current investment	57.16		(25.30)
	(Increase)/Decrease in Loan Given	(50.00)		37.98
	(Increase)/Decrease in Other Financial assets	(503.79)		(450.40)
	Interest received	158.69		148.98
	Dividend received	4.00		3.96
	<b>Net Cash Flows (Used In) / From Investing Activities</b>	<b>(568.44)</b>		<b>(648.82)</b>
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
	Repayment of short term borrowings (Net)	76.54		(98.15)
	Dividend Paid	(38.24)		(38.70)
	Finance Cost	(7.70)		(6.65)
	<b>Net Cash Flows From / (Used In) Financing Activities</b>	<b>30.60</b>		<b>(143.50)</b>
	<b>Net Changes in Cash and Cash Equivalents (A)+(B)+(C)</b>	<b>(263.29)</b>		<b>125.73</b>
	Opening Cash and Cash Equivalent	875.86		750.13
	<b>Closing Cash and Cash Equivalent</b>	<b>612.57</b>		<b>875.86</b>

On behalf of the Board of Directors  
For Hindcon Chemicals Limited

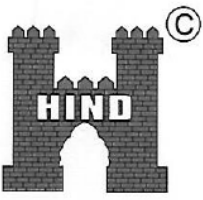


(Sanjay Goenka)  
Chairman & Managing Director  
DIN - 00848190

Place : Kolkata  
Date : May 30, 2025.

**ANUSHKA GUPTA**  
CHARTERED ACCOUNTANT  
11B/1, PALM AVENUE  
KOLKATA-700 019

UDIN - 25313960 B MOWOZ3925



# HINDCON CHEMICALS LIMITED

62B, Braunfeld Row, VASHUDHA, Kolkata-700 027  
Tel.: +91 33 2449 0835 / 39, Fax : +91 33 2449 0849  
email : [contactus@hindcon.com](mailto:contactus@hindcon.com), Website : [www.hindcon.com](http://www.hindcon.com)  
CIN : L24117WB1998PLC087800, GSTN : 19AAACH8021M1ZE  
UDYOG AADHAR NUMBER : WB08B0002474



30.05.2025

The Secretary,  
National Stock Exchange of India Ltd.,  
Exchange Plaza, C-1, Block 'G',  
Bandra-Kurla Complex, Bandra (E),  
Mumbai – 400 051

Ref: Symbol- HINDCON

Dear Sir(s),

Reg: Declaration with respect to Standalone & Consolidated Audit Report with unmodified opinion

Pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 and amendments thereof, we hereby declare that Statutory Auditors of the Company viz. **Ms. Anushka Gupta, Chartered Accountants**, have not expressed any modified opinion(s) on the Standalone & Consolidated Audited Financial Results for the financial year ended on 31<sup>st</sup> March, 2025.

Kindly take the above information on record.

Thanking You,

Yours faithfully,

For Hindcon Chemicals Limited

**Sanjay Goenka**  
Chairman & Managing Director  
DIN: 00848190

