

# Integrated Filing (Finance) Ind AS

## BLACK BOX LIMITED

### General Information

Scrip code*	500463
NSE Symbol*	BBOX
MSEI Symbol*	NOTLISTED
ISIN*	INE676A01027
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	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second quarter
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	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	12-11-2025
Start time of board meeting	14:40:00
End date of board meeting	12-11-2025
End time of board meeting	15:45:00
Whether cash flow statement is applicable on company	true
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?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(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?	true
Latest Date on which RPT policy is updated	11-02-2025
Indicate Company website link for updated RPT policy of the Company	www.blackbox.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?	true
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	true

**Financial Results - Ind-AS**

Amount in (Crores)

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	01-07-2025	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
<b>Part I</b>	<b>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.</b>	
<b>1 Income</b>		
Revenue from operations	116.77	192.76
Other income	0.86	2.64
<b>Total income</b>	117.63	195.40
<b>2 Expenses</b>		
(a) Cost of materials consumed	0.00	0.00
(b) Purchases of stock-in-trade	77.35	113.06
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.25)	(13.63)
(d) Employee benefit expense	11.21	21.90
(e) Finance costs	1.19	2.25
(f) Depreciation, depletion and amortisation expense	2.70	4.57
<b>(g) Other Expenses</b>		
1 Service charges	23.27	48.11
2 Other expenses	7.60	13.51
3 Gain on foreign currency transactions and translations (net)	(0.55)	(0.66)
<b>Total other expenses</b>	30.32	60.96
<b>Total expenses</b>	112.52	189.11
<b>3 Total profit before exceptional items and tax</b>	5.11	6.29
4 Exceptional items	(1.83)	(1.83)
<b>5 Total profit before tax</b>	3.28	4.46
<b>6 Tax expense</b>		
7 Current tax	0.00	0.00
8 Deferred tax	0.05	0.07
<b>9 Total tax expenses</b>	0.05	0.07
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
<b>11 Net Profit Loss for the period from continuing operations</b>	3.23	4.39
12 Profit (loss) from discontinued operations before tax	0.00	0.00
13 Tax expense of discontinued operations	0.00	0.00
<b>14 Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
<b>16 Total profit (loss) for period</b>	3.23	4.39
17 Other comprehensive income net of taxes	(0.13)	(0.19)
<b>18 Total Comprehensive Income for the period</b>	3.10	4.20
<b>19 Total profit or loss, attributable to</b>		
Profit or loss, attributable to owners of parent		
Total profit or loss, attributable to non-controlling interests		
<b>20 Total Comprehensive income for the period attributable to</b>		
Comprehensive income for the period attributable to owners of parent		
Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21 Details of equity share capital</b>		
Paid-up equity share capital	34.01	34.01
Face value of equity share capital	2.00	2.00
22 Reserves excluding revaluation reserve		
<b>23 Earnings per share</b>		
<b>i Earnings per equity share for continuing operations</b>		
Basic earnings (loss) per share from continuing operations	0.19	0.26
Diluted earnings (loss) per share from continuing operations	0.19	0.26
<b>ii Earnings per equity share for discontinued operations</b>		
Basic earnings (loss) per share from discontinued operations	0.00	0.00
Diluted earnings (loss) per share from discontinued operations	0.00	0.00
<b>iii Earnings per equity share (for continuing and discontinued operations)</b>		
Basic earnings (loss) per share from continuing and discontinued operations	0.19	0.26
Diluted earnings (loss) per share from continuing and discontinued operations	0.19	0.26
24 Debt equity ratio		
25 Debt service coverage ratio		
26 Interest service coverage ratio		
27 Remarks for debt equity ratio		
28 Remarks for debt service coverage ratio		
29 Remarks for interest service coverage ratio		
30 Disclosure of notes on financial results		

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Amount in (Crores)

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	01-07-2025	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
<b>1 Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
1 System integration	0.00	0.00
2 Technology product solutions	0.00	0.00
3 Others	0.00	0.00
<b>Total Segment Revenue</b>	0.00	0.00
<b>Less: Inter segment revenue</b>	0.00	0.00
<b>Revenue from operations</b>	0.00	0.00
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1 System integration	0.00	0.00
2 Technology product solutions	0.00	0.00
3 Others	0.00	0.00
<b>Total Profit before tax</b>	0.00	0.00
<b>i. Finance cost</b>	0.00	0.00
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	0.00	0.00
<b>Profit before tax</b>	0.00	0.00
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
1 System integration	0.00	0.00
2 Technology product solutions	0.00	0.00
3 Others	0.00	0.00
<b>Total Segment Assets</b>	0.00	0.00
<b>Un-allocable Assets</b>	0.00	0.00
<b>Net Segment Assets</b>	0.00	0.00
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
1 System integration	0.00	0.00
2 Technology product solutions	0.00	0.00
3 Others	0.00	0.00
<b>Total Segment Liabilities</b>	0.00	0.00
<b>Un-allocable Liabilities</b>	0.00	0.00
<b>Net Segment Liabilities</b>	0.00	0.00
Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Crores)

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	01-07-2025	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
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 - Remeasurement (loss) / gain on defined benefit plans	(0.19)	(0.26)
Total Amount of items that will not be reclassified to profit and loss	(0.19)	(0.26)
2 Income tax relating to items that will not be reclassified to profit or loss	(0.06)	(0.07)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
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	(0.13)	(0.19)

## Statement of Asset and Liabilities

Amount in (Crores)

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
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	24.69
Capital work-in-progress	0.00
Investment property	0.00
Goodwill	0.00
Other intangible assets	3.13
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
<b>Non-current financial assets</b>	
Non-current investments	305.86
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	5.73
<b>Total non-current financial assets</b>	311.59
Deferred tax assets (net)	0.00
Other non-current assets	21.32
<b>Total non-current assets</b>	360.73
<b>2 Current assets</b>	
Inventories	30.93
<b>Current financial asset</b>	
Current investments	0.00
Trade receivables, current	149.15
Cash and cash equivalents	13.63
Bank balance other than cash and cash equivalents	0.86
Loans, current	0.00
Other current financial assets	34.18
<b>Total current financial assets</b>	197.82
Current tax assets (net)	0.00
Other current assets	60.05
<b>Total current assets</b>	288.80
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
<b>Total assets</b>	649.53
<b>Equity and liabilities</b>	
<b>1 Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	34.01
Other equity	431.12
<b>Total equity attributable to owners of parent</b>	465.13
Non controlling interest	
<b>Total equity</b>	465.13
<b>2 Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	0.16
<b>Trade payables, non-current</b>	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
<b>Total Trade payable</b>	0.00
Other non-current financial liabilities	21.05
<b>Total non-current financial liabilities</b>	21.21
Provisions, non-current	5.14
Deferred tax liabilities (net)	0.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	2.73
<b>Total non-current liabilities</b>	29.08
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	2.15
<b>Trade payables, current</b>	
(A) Total outstanding dues of micro enterprises and small enterprises	6.93
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	122.64
<b>Total Trade payable</b>	129.57
Other current financial liabilities	5.09
<b>Total current financial liabilities</b>	136.81
Other current liabilities	15.88
Provisions, current	2.63
Current tax liabilities (Net)	0.00
Deferred government grants, Current	0.00
<b>Total current liabilities</b>	155.32
3 Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4 Regulatory deferral account credit balances and related deferred tax liability	0.00
<b>Total liabilities</b>	184.40
<b>Total equity and liabilities</b>	649.53
Disclosure of notes on assets and liabilities	

**Cash flow statement indirect**

Amount in (Crores)

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
<b>Part I Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	4.46
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	0.69
Adjustments for decrease (increase) in inventories	(13.63)
Adjustments for decrease (increase) in trade receivables, current	5.92
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(6.54)
Adjustments for decrease (increase) in other non-current assets	0.59
Adjustments for other financial assets, non-current	5.78
Adjustments for other financial assets, current	(3.81)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(3.41)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(0.29)
Adjustments for increase (decrease) in other non-current liabilities	(0.08)
Adjustments for depreciation and amortisation expense	4.57
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(0.06)
Adjustments for provisions, non-current	0.32
Adjustments for other financial liabilities, current	(8.34)
Adjustments for other financial liabilities, non-current	0.16
Adjustments for unrealised foreign exchange losses gains	(0.58)
Adjustments for dividend income	0.00
Adjustments for interest income	1.34
Adjustments for share-based payments	0.05
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	(2.17)
Other adjustments for non-cash items	5.07
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	(17.10)
<b>Net cash flows from (used in) operations</b>	(12.64)
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	3.52
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	(16.16)
<b>3 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.00
Purchase of property, plant and equipment	1.29
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	22.22
<b>Net cash flows from (used in) investing activities</b>	20.93
<b>4 Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	17.96
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	0.00
Repayments of borrowings	5.52
Payments of lease liabilities	9.54
Dividends paid	15.80
Interest paid	0.69
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.01
<b>Net cash flows from (used in) financing activities</b>	(13.58)
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	(8.81)
<b>5 Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	(8.81)
<b>Cash and cash equivalents cash flow statement at beginning of period</b>	22.44



**Audit qualification**

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							



											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.													
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction			In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments						
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Any other	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the fund will be utilised by the ultimate recipient of funds (end use)		
32	Essar Oil and Gas Exploration and Production Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			3.37	2.47	5.80	Any other	0	0.00	0								
33	Essar Ports Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.94	0.00	Any other	0	0.00	0								
34	Essar Power Gujarat Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			2.67	1.76	2.87	Any other	0	0.00	0								
35	Essar Power Hazira Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.00	0.00	Any other	0	0.00	0								
36	Essar Power Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.01	0.00	0.00	Any other	0	0.00	0								
37	Essar Power Transmission Company Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.18	0.00	Any other	0	0.00	0								
38	Essar Projects Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.29	0.30	Any other	0	0.00	0								
39	Essar Projects PNG Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.00	0.00	Any other	0	0.00	0								
40	Essar Renewables Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.09	0.00	0.00	Any other	0	0.00	0								
41	Essar UK Services Private Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.01	0.00	Any other	0	0.00	0								
42	Essar UK Services Private Limited	Black Box Limited	Entity under common control	Any other transaction	Rent charges	15.00	0			1.18	0.00	0.00	Any other	0	0.00	0								
43	Futura Travels Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.00	0.00	0.00	Any other	0	0.00	0								
44	Futura Travels Limited	Black Box Limited	Entity under common control	Purchase of goods or services		15.00	0			0.03	0.00	0.00	Any other	0	0.00	0								
45	Mesabi Metallics Co. LLC	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			1.03	1.90	2.04	Any other	0	0.00	0								
46	Nubai Metal Advisory Private Limited	Black Box Limited	Subsidiary	Purchase of goods or services		20.00	0			0.00	0.08	0.08	Any other	0	0.00	0								
47	PT Manoor Bulatn Lestari	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.38	1.38	0.71	Any other	0	0.00	0								
48	Stanlow Terminals Limited	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.71	0.25	0.22	Any other	0	0.00	0								
49	Essar Metals And Mining LLC	Black Box Limited	Entity under common control	Sale of goods or services		15.00	0			0.09	0.00	0.00	Any other	0	0.00	0								
<b>Total value of transaction during the reporting period</b>										28.84														

**Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)**

Amount in (Crores)

Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	27-09-2024
Amount Raised	386.36
Report filed for Quarter ended	30-09-2025
Monitoring Agency	true
Monitoring Agency Name, if applicable	CARE Ratings Ltd
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Noted
Comments of the auditors, if any	None

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

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Investment in subsidiaries	Investment in subsidiaries	348.67	241.36	71.70	0.00	
2	General Corporate Purpose	General Corporate Purpose	37.69	45.00	40.18	0.00	
3	Not Applicable	Working Capital	0.00	100.00	29.34	0.00	

### Signatory Details

Name of signatory	Aditya Goswami
Designation of person	Company Secretary and Compliance Officer
Place	Navi Mumbai
Date	12-11-2025

**Format for Disclosing Outstanding Default on Loans and Debt Securities**

Amount in (Crores)

Sr.	Particulars	Amount	Remarks
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>		
A	Total amount outstanding as on date	1.96	
B	Of the total amount outstanding, amount of default as on date	0.00	
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short - term and long - term debt</b>	0.00	

# **Integrated Filing (Finance) Ind AS**

## **BLACK BOX LIMITED**

### **General Information**

Scrip code*	500463
NSE Symbol*	BBOX
MSEI Symbol*	NOTLISTED
ISIN*	INE676A01027
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	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Crores
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
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	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	12-11-2025
Start time of board meeting	14:40:00
End date of board meeting	12-11-2025
End time of board meeting	15:45:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

## Financial Results - Ind-AS

Amount in (Crores)

	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	01-07-2025	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	Consolidated	Consolidated
Part I	<b>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.</b>		
1	<b>Income</b>		
	Revenue from operations	1,584.59	2,971.33
	Other income	0.94	2.66
	<b>Total income</b>	1,585.53	2,973.99
2	<b>Expenses</b>		
	(a) Cost of materials consumed	32.10	35.14
	(b) Purchases of stock-in-trade	747.61	1,223.38
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(205.09)	(212.26)
	(d) Employee benefit expense	548.95	1,081.39
	(e) Finance costs	39.46	73.04
	(f) Depreciation, depletion and amortisation expense	29.03	55.59
	(g) <b>Other Expenses</b>		
	1 Service charges	194.55	383.38
	2 Other expenses	123.14	212.18
	3 Gain on foreign currency transactions and translations (net)	0.58	(10.88)
	<b>Total other expenses</b>	318.27	584.68
	<b>Total expenses</b>	1,510.33	2,840.96
3	<b>Total profit before exceptional items and tax</b>	75.20	133.03
4	Exceptional items	(14.14)	(26.74)
5	<b>Total profit before tax</b>	61.06	106.29
6	<b>Tax expense</b>		
7	Current tax	7.84	8.89
8	Deferred tax	(2.46)	(5.74)
9	<b>Total tax expenses</b>	5.38	3.15
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	<b>Net Profit Loss for the period from continuing operations</b>	55.68	103.14
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	(0.03)	(0.06)
16	<b>Total profit (loss) for period</b>	55.65	103.08
17	Other comprehensive income net of taxes	28.68	42.88
18	<b>Total Comprehensive Income for the period</b>	84.33	145.96
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	34.01	34.01
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	3.28	6.08
	Diluted earnings (loss) per share from continuing operations	3.25	6.03
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		

	Basic earnings (loss) per share from continuing and discontinued operations	3.28	6.08
	Diluted earnings (loss) per share from continuing and discontinued operations	3.25	6.03
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

**Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results**

Amount in (Crores)

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		01-07-2025	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		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	System integration	1,322.85	2,484.45
2	Technology product solutions	220.54	409.10
3	Others	41.20	77.78
	<b>Total Segment Revenue</b>	<b>1,584.59</b>	<b>2,971.33</b>
	<b>Less: Inter segment revenue</b>	<b>0.00</b>	<b>0.00</b>
	<b>Revenue from operations</b>	<b>1,584.59</b>	<b>2,971.33</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	System integration	112.75	190.09
2	Technology product solutions	(10.06)	(16.34)
3	Others	11.61	18.78
	<b>Total Profit before tax</b>	<b>114.30</b>	<b>192.53</b>
	<b>i. Finance cost</b>	<b>39.46</b>	<b>73.04</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>13.81</b>	<b>13.26</b>
	<b>Profit before tax</b>	<b>61.03</b>	<b>106.23</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	System integration	0.00	0.00
2	Technology product solutions	0.00	0.00
3	Others	0.00	0.00
	<b>Total Segment Assets</b>	<b>0.00</b>	<b>0.00</b>
	<b>Un-allocable Assets</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Segment Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	System integration	0.00	0.00
2	Technology product solutions	0.00	0.00
3	Others	0.00	0.00
	<b>Total Segment Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Un-allocable Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net Segment Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Crores)

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	01-07-2025	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	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 - Remeasurement (loss) / gain on defined benefit plans	(0.19)	(0.26)
Total Amount of items that will not be reclassified to profit and loss	(0.19)	(0.26)
<b>2</b> Income tax relating to items that will not be reclassified to profit or loss	(0.05)	(0.07)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
<b>4</b> Income tax relating to items that will be reclassified to profit or loss	(28.82)	(43.07)
<b>5</b> Total Other comprehensive income	28.68	42.88

## Statement of Asset and Liabilities

Amount in (Crores)

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	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	389.14
Capital work-in-progress	0.00
Investment property	0.00
Goodwill	357.99
Other intangible assets	73.07
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
<b>Non-current financial assets</b>	
Non-current investments	32.74
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	20.79
<b>Total non-current financial assets</b>	53.53
Deferred tax assets (net)	38.38
Other non-current assets	92.03
<b>Total non-current assets</b>	1,004.14
<b>2 Current assets</b>	
Inventories	387.68
<b>Current financial asset</b>	
Current investments	0.00
Trade receivables, current	674.32
Cash and cash equivalents	274.87
Bank balance other than cash and cash equivalents	11.16
Loans, current	0.00
Other current financial assets	522.47
<b>Total current financial assets</b>	1,482.82
Current tax assets (net)	0.00
Other current assets	664.58
<b>Total current assets</b>	2,535.08
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
<b>Total assets</b>	3,539.22
<b>Equity and liabilities</b>	
<b>1 Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	34.01
Other equity	870.89
<b>Total equity attributable to owners of parent</b>	904.90
Non controlling interest	0.00
<b>Total equity</b>	904.90
<b>2 Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	716.77
<b>Trade payables, non-current</b>	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
<b>Total Trade payable</b>	0.00
Other non-current financial liabilities	407.44
<b>Total non-current financial liabilities</b>	1,124.21
Provisions, non-current	26.83
Deferred tax liabilities (net)	0.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	36.25
<b>Total non-current liabilities</b>	1,187.29
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	

	Borrowings, current	16.24
	<b>Trade payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	6.93
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	575.61
	<b>Total Trade payable</b>	582.54
	Other current financial liabilities	261.34
	<b>Total current financial liabilities</b>	860.12
	Other current liabilities	522.93
	Provisions, current	31.47
	Current tax liabilities (Net)	32.51
	Deferred government grants, Current	0.00
	<b>Total current liabilities</b>	1,447.03
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	<b>Total liabilities</b>	2,634.32
	<b>Total equity and liabilities</b>	3,539.22
	Disclosure of notes on assets and liabilities	

## Cash flow statement indirect

Amount in (Crores)

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	Consolidated
<b>Part I</b>	
<b>Blue color marked fields are non-mandatory.</b>	
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before tax	106.29
<b>2 Adjustments for reconcile profit (loss)</b>	
Adjustments for finance costs	61.22
Adjustments for decrease (increase) in inventories	(177.99)
Adjustments for decrease (increase) in trade receivables, current	(106.92)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(89.38)
Adjustments for decrease (increase) in other non-current assets	5.54
Adjustments for other financial assets, non-current	(3.70)
Adjustments for other financial assets, current	16.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	26.84
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	48.13
Adjustments for increase (decrease) in other non-current liabilities	(5.94)
Adjustments for depreciation and amortisation expense	55.59
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(1.30)
Adjustments for provisions, non-current	(4.32)
Adjustments for other financial liabilities, current	1.29
Adjustments for other financial liabilities, non-current	148.38
Adjustments for unrealised foreign exchange losses gains	(23.81)
Adjustments for dividend income	0.00
Adjustments for interest income	1.34
Adjustments for share-based payments	0.05
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	10.93
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
<b>Total adjustments for reconcile profit (loss)</b>	(40.73)
<b>Net cash flows from (used in) operations</b>	65.56
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	11.96
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) operating activities</b>	53.60
<b>3 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	0.03
Purchase of property, plant and equipment	24.50
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	15.37

Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	21.85
<b>Net cash flows from (used in) investing activities</b>	<b>(17.99)</b>
<b>4 Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	17.96
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	93.70
Repayments of borrowings	14.36
Payments of lease liabilities	37.84
Dividends paid	15.80
Interest paid	61.22
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
<b>Net cash flows from (used in) financing activities</b>	<b>(17.56)</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>18.05</b>
<b>5 Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	43.06
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>61.11</b>
<b>Cash and cash equivalents cash flow statement at beginning of period</b>	<b>213.76</b>
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>274.87</b>

### Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							