

November 6, 2025

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

The National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai 400 051

Scrip Code: **544184**

Trading Symbol: **BOROSCI**

Dear Sir(s),

Sub: Intimation of the outcome of the Board Meeting under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

In furtherance to our letter dated October 30, 2025 and pursuant to Regulation 33 and other applicable provisions of the Listing Regulations, we hereby inform you that the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2025 were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e. November 6, 2025.

The said financials and the Limited Review Reports of the Statutory Auditor thereon are enclosed herewith and are also available on the Company's website at [Financial Results - Borosil Scientific](#).

The meeting of the Board of Directors commenced at 3:30 p.m. (IST) and concluded at 05:45 p.m. (IST).

Thanking You,

Yours faithfully,

For **Borosil Scientific Limited**

Sanjay Gupta

Company Secretary & Compliance Officer

ICSI Membership No.: A24641

Encl: as above

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

**The Board of Directors of
Borosil Scientific Limited
(Formerly Known as Klass Pack Limited)**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Borosil Scientific Limited (Formerly Known as Klass Pack Limited)** ("the Company") for the quarter and half year ended 30th September 2025 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), as amended.
2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making enquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355


Anuj Bhatia

Partner

Membership No. 122179

UDIN No: 25122179BMLJDH6926



Place: Mumbai

Date: 06th November, 2025

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs except as stated)

| S. No. | Particulars | Standalone | | | | | |
|--------|---|------------------|-----------------|-----------------|------------------|------------------|------------------|
| | | Quarter ended | | | Half Year ended | | Year ended |
| | | (30/09/2025) | (30/06/2025) | (30/09/2024) | (30/09/2025) | (30/09/2024) | (31/03/2025) |
| I. | Income: | | | | | | |
| | Revenue From Operations | 9,948.14 | 8,900.95 | 8,738.46 | 18,849.09 | 18,114.04 | 39,249.01 |
| | Other Income | 236.60 | 306.04 | 156.17 | 542.64 | 334.51 | 776.00 |
| | Total Income (I) | 10,184.74 | 9,206.99 | 8,894.63 | 19,391.73 | 18,448.55 | 40,025.01 |
| II. | Expenses: | | | | | | |
| | Cost of Materials Consumed | 3,634.54 | 3,065.53 | 2,774.31 | 6,700.07 | 5,824.68 | 12,648.92 |
| | Purchases of Stock-in-Trade | 131.94 | 148.70 | 255.78 | 280.64 | 435.74 | 1,172.86 |
| | Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade | (270.97) | (125.12) | (242.28) | (396.09) | (208.45) | 281.17 |
| | Employee Benefits Expense | 1,605.18 | 1,565.30 | 1,481.64 | 3,170.48 | 2,990.02 | 6,044.80 |
| | Finance Costs | 9.19 | 18.19 | 17.71 | 27.38 | 42.11 | 77.73 |
| | Depreciation and Amortization Expense | 438.83 | 446.68 | 423.44 | 885.51 | 843.50 | 1,691.36 |
| | Other Expenses | 3,622.75 | 3,360.15 | 3,102.10 | 6,982.90 | 6,573.50 | 13,276.47 |
| | Total Expenses (II) | 9,171.46 | 8,479.43 | 7,812.70 | 17,650.89 | 16,501.10 | 35,193.31 |
| III. | Profit Before Exceptional Items and Tax (I - II) | 1,013.28 | 727.56 | 1,081.93 | 1,740.84 | 1,947.45 | 4,831.70 |
| IV. | Exceptional Items (Refer Note 3) | - | 661.31 | - | 661.31 | - | - |
| V. | Profit / (Loss) Before Tax (III - IV) | 1,013.28 | 66.25 | 1,081.93 | 1,079.53 | 1,947.45 | 4,831.70 |
| VI. | Tax Expense: | | | | | | |
| | (1) Current Tax | 308.38 | - | 315.79 | 308.38 | 444.47 | 1,080.99 |
| | (2) Deferred Tax | (47.16) | 20.49 | (2.55) | (26.67) | 87.15 | 249.05 |
| | Total Tax Expenses | 261.22 | 20.49 | 313.24 | 281.71 | 531.62 | 1,330.04 |
| VII. | Profit / (Loss) for the Period / Year (V - VI) | 752.06 | 45.76 | 768.69 | 797.82 | 1,415.83 | 3,501.66 |
| VIII. | Other Comprehensive Income (OCI) | | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | | |
| | a) Re-measurement gains / (losses) on defined benefit plans | 1.99 | 2.47 | (5.61) | 4.46 | (10.39) | 10.30 |
| | b) Income tax effect on above | (0.50) | (0.62) | 1.42 | (1.12) | 2.62 | (2.59) |
| | Total Other Comprehensive Income | 1.49 | 1.85 | (4.19) | 3.34 | (7.77) | 7.71 |
| IX. | Total Comprehensive Income for the Period / Year (VII + VIII) | 753.55 | 47.61 | 764.50 | 801.16 | 1,408.06 | 3,509.37 |
| X. | Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up) (Refer Note 2) | 889.47 | 889.46 | 888.62 | 889.47 | 888.62 | 889.33 |
| XI. | Other Equity excluding Revaluation Reserve | | | | | | 40,031.07 |
| XII. | Earning per equity share (in Rs.) (Face value of Re. 1/- each) | | | | | | |
| | Basic (Not Annualised)* | 0.85 * | 0.05 * | 0.87 * | 0.90 * | 1.59 * | 3.94 |
| | Diluted (Not Annualised)* | 0.85 * | 0.05 * | 0.87 * | 0.90 * | 1.59 * | 3.94 |



BOROSIL SCIENTIFIC LIMITED
(FORMERLY KNOWN AS KLASSE PACK LIMITED)

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

| S. No. | Particulars | Standalone | | | | | |
|----------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Quarter ended | | | Half Year ended | | Year ended |
| | | (30/09/2025) | (30/06/2025) | (30/09/2024) | (30/09/2025) | (30/09/2024) | (31/03/2025) |
| 1 | Segment Revenue : | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 6,368.45 | 5,625.81 | 5,661.82 | 11,994.26 | 11,622.81 | 26,550.45 |
| | b. Glassware | 3,374.73 | 3,213.12 | 2,960.72 | 6,587.85 | 6,283.87 | 12,213.06 |
| | c. Others | 204.96 | 62.02 | 115.92 | 266.98 | 207.36 | 485.50 |
| | Total | 9,948.14 | 8,900.95 | 8,738.46 | 18,849.09 | 18,114.04 | 39,249.01 |
| | Less : Inter Segment Revenue | - | - | - | - | - | - |
| | Revenue from operations | 9,948.14 | 8,900.95 | 8,738.46 | 18,849.09 | 18,114.04 | 39,249.01 |
| 2 | Segment Results (Profit / (Loss) before tax): | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 1,752.19 | 1,306.42 | 1,738.02 | 3,058.61 | 3,275.65 | 7,794.33 |
| | b. Glassware | (434.64) | (240.26) | (233.98) | (674.90) | (527.14) | (1,423.55) |
| | c. Others | 61.77 | 23.92 | 69.84 | 85.69 | 105.04 | 221.78 |
| | Total | 1,379.32 | 1,090.08 | 1,573.88 | 2,469.40 | 2,853.55 | 6,592.56 |
| | Less:- Finance Cost | 9.19 | 18.19 | 17.71 | 27.38 | 42.11 | 77.73 |
| | Less: Exceptional Items (Refer Note 3) | - | 661.31 | - | 661.31 | - | - |
| | Less:- Other unallocable expenditure (net of income) | 356.85 | 344.33 | 474.24 | 701.18 | 863.99 | 1,683.13 |
| | Profit / (Loss) before tax | 1,013.28 | 66.25 | 1,081.93 | 1,079.53 | 1,947.45 | 4,831.70 |
| 3 | Segment Assets | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 15,260.75 | 13,976.34 | 14,994.84 | 15,260.75 | 14,994.84 | 15,618.78 |
| | b. Glassware | 10,841.16 | 10,805.16 | 10,867.83 | 10,841.16 | 10,867.83 | 11,110.04 |
| | c. Others | 306.88 | 194.23 | 220.49 | 306.88 | 220.49 | 279.45 |
| | d. Un-allocated | 23,861.63 | 24,194.54 | 20,945.49 | 23,861.63 | 20,945.49 | 22,936.01 |
| | Total | 50,270.42 | 49,170.27 | 47,028.65 | 50,270.42 | 47,028.65 | 49,944.28 |
| 4 | Segment Liabilities | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 3,948.98 | 3,321.28 | 3,536.45 | 3,948.98 | 3,536.45 | 3,934.66 |
| | b. Glassware | 1,957.52 | 2,050.66 | 1,975.05 | 1,957.52 | 1,975.05 | 2,205.84 |
| | c. Others | 46.77 | 17.03 | 23.86 | 46.77 | 23.86 | 25.58 |
| | d. Un-allocated | 1,361.04 | 1,636.08 | 1,673.70 | 1,361.04 | 1,673.70 | 1,759.51 |
| | Total | 7,314.31 | 7,025.05 | 7,209.06 | 7,314.31 | 7,209.06 | 7,925.59 |

Note :

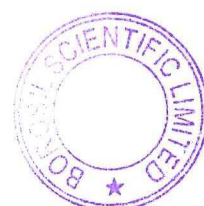
As per Indian Accounting Standard 108 on 'Operating Segment' (Ind-AS 108), the Company has reported "Segment information", as described below:

Scientific – Laboratory Glass & equipment and Process System:- Comprising of items used in laboratories, production floor and research and development

Glassware:- Pharmaceutical primary packaging and domestic glassware items

Others :- Comprising of Filter Paper etc.

Unallocated:- Consists of income, expenses, assets and liabilities which can not be directly identified to any of the above segments.



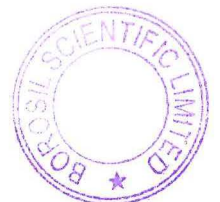
BOROSIL SCIENTIFIC LIMITED

(FORMERLY KNOWN AS KCLASS PACK LIMITED)

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. in lakhs)

| Particulars | Standalone | |
|---|------------------|------------------|
| | As at | As at |
| | (30/09/2025) | (31/03/2025) |
| I. ASSETS | | |
| 1 Non-current Assets | | |
| (a) Property, Plant and Equipment | 9,257.79 | 9,494.33 |
| (b) Capital work-in-progress | 185.89 | 136.72 |
| (c) Goodwill on Amalgamation | 5,931.84 | 5,931.84 |
| (d) Other Intangible assets | 54.44 | 92.21 |
| (e) Intangible assets under development | 38.92 | 3.83 |
| (f) Financial Assets | | |
| (i) Investments | 4,078.16 | 4,078.16 |
| (ii) Loans | 1,517.03 | 635.32 |
| (iii) Others | 225.59 | 251.83 |
| (g) Non Current Tax Assets (net) | 431.38 | 34.37 |
| (h) Other non current assets | 298.36 | 197.40 |
| Total non current assets | 22,019.40 | 20,856.01 |
| 2 Current Assets | | |
| (a) Inventories | 9,481.84 | 8,764.78 |
| (b) Financial Assets | | |
| (i) Investments | 10,805.47 | 10,541.99 |
| (ii) Trade Receivables | 5,310.48 | 6,363.40 |
| (iii) Cash and cash equivalents | 782.08 | 1,324.70 |
| (iv) Bank Balances other than (iii) above | 8.03 | 133.43 |
| (v) Loans | 17.06 | 18.75 |
| (vi) Others | 405.01 | 594.51 |
| (c) Other current assets | 1,441.05 | 1,346.71 |
| Total current assets | 28,251.02 | 29,088.27 |
| TOTAL ASSETS | 50,270.42 | 49,944.28 |
| II. EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 889.47 | 889.33 |
| (b) Other Equity | 42,066.64 | 41,129.36 |
| Total equity | 42,956.11 | 42,018.69 |
| LIABILITIES | | |
| 1 Non current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | - | 30.71 |
| (b) Deferred Tax Liabilities (net) | 969.93 | 995.48 |
| Total non current liabilities | 969.93 | 1,026.19 |
| 2 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 219.42 | 493.95 |
| (ii) Lease Liabilities | - | 30.98 |
| (iii) Trade Payables | | |
| A) Total outstanding dues of micro and small enterprises | 728.74 | 787.81 |
| B) Total outstanding dues of creditors other than micro and small enterprises | 2,292.55 | 2,276.18 |
| (iv) Other Financial Liabilities | 1,990.94 | 1,962.97 |
| (b) Other current liabilities | 464.88 | 752.83 |
| (c) Provisions | 561.93 | 497.59 |
| (d) Current Tax Liabilities (net) | 85.92 | 97.09 |
| Total current liabilities | 6,344.38 | 6,899.40 |
| TOTAL EQUITY AND LIABILITIES | 50,270.42 | 49,944.28 |



BOROSIL SCIENTIFIC LIMITED

(FORMERLY KNOWN AS KLASS PACK LIMITED)

UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

| Particulars | For the Half Year Ended | For the Half Year Ended |
|--|----------------------------|----------------------------|
| | (30/09/2025) | (30/09/2024) |
| A. Cash Flow from Operating Activities | | |
| Profit Before Tax as per Statement of Profit and Loss | 1,079.53 | 1,947.45 |
| Adjusted for : | | |
| Depreciation and Amortisation Expense | 885.51 | 843.50 |
| Loss / (Gain) on Foreign Currency Transactions (net) | (16.73) | (8.48) |
| Loss / (Gain) on Financial Instruments measured at fair value through profit or loss (net) | (327.16) | (1.51) |
| Loss / (Gain) on Sale of Investments (net) | (36.32) | (13.45) |
| Interest Income | (56.10) | (186.23) |
| Loss / (Gain) on Sale / discarding of Property, Plant and Equipment | 55.29 | 7.43 |
| Share Based Payment Expense | 108.67 | 15.31 |
| Finance Costs | 27.38 | 42.11 |
| Sundry Balances / Excess Provision Written Back (net) | (1.86) | 0.30 |
| Allowance for Expected Credit Losses / Doubtful Advances (net) | (5.75) | (6.02) |
| Operating Profit before Working Capital Changes | 1,712.46 | 2,640.41 |
| Adjusted for : | | |
| Trade and Other Receivables | 1,220.59 | 983.21 |
| Inventories | (717.06) | (446.63) |
| Trade and Other Payables | (236.94) | (1,687.55) |
| Cash generated from / (used in) operations | 1,979.05 | 1,489.44 |
| Direct Taxes Paid (net) | (716.56) | (712.48) |
| Net Cash From / (Used in) Operating Activities | 1,262.49 | 776.96 |
| B. Cash Flow from Investing Activities | | |
| Purchase of Property, Plant and Equipment and Intangible Assets | (890.46) | (562.11) |
| Sale of Property, Plant and Equipment (net) | 52.55 | 13.31 |
| Purchase of Current Investments | (1,900.00) | (2,600.00) |
| Sale of Current Investments | 2,000.00 | 2,000.00 |
| Fixed Deposit Placed | (5.27) | - |
| Loans to Subsidiary | (878.00) | - |
| Interest Income | 26.45 | 18.26 |
| Net Cash From / (Used in) Investing Activities | (1,594.74) | (1,130.54) |
| C. Cash Flow from Financing Activities | | |
| Proceeds from issue of Share Capital | 15.28 | 91.83 |
| Repayment of Non-current Borrowings | (52.60) | (52.60) |
| Movement in Current Borrowings (net) | (252.64) | (285.08) |
| Lease Payments | (31.49) | (47.26) |
| Margin Money (net) | 139.33 | (8.03) |
| Interest Paid | (28.29) | (46.02) |
| Net Cash From / (Used in) Financing Activities | (210.41) | (347.16) |
| Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C) | (542.65) | (700.73) |
| Opening Balance of Cash and Cash Equivalents | 1,324.70 | 1,180.20 |
| Unrealised Gain/(loss) on Foreign Currency Transactions (net) | 0.09 | 0.04 |
| Opening Balance of Cash and Cash Equivalents | 1,324.61 | 1,180.16 |
| Closing Balance of Cash and Cash Equivalents | 782.08 | 479.48 |
| Unrealised Gain/(loss) on Foreign Currency Transactions (net) | 0.12 | 0.05 |
| Closing Balance of Cash and Cash Equivalents | 781.96 | 479.43 |



Notes on Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2025:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6th November, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. Pursuant to exercise of the options issued under "Borosil Scientific Limited - Special Purpose Employee Stock Option Plan 2023", the Company has made allotment of 1,122 Equity Shares and 13,747 Equity Shares, respectively of the face value of Re. 1/- each for the quarter and half year ended 30th September, 2025, which has resulted into increase of paid up Equity Share Capital by Rs. 0.01 lakhs and Rs. 0.14 lakhs, respectively and Securities Premium by Rs. 1.34 lakhs and Rs. 15.14 lakhs, respectively.
3. As informed earlier, the Company had introduced a Voluntary Retirement Scheme (VRS) for the eligible workers at its plant situated at Village Ambad, Nashik, Maharashtra . During the first quarter, the Company entered into a Memorandum of Settlement, with the Bhartiya Kamgar Sena (BKS), outlining the terms of final settlement under VRS. BKS is a trade union registered under Trade Union's Act, 1926, representing the said eligible workers. The above settlement resulted total expenditure of Rs. 661.31 lakhs (including professional fees related to the above) for quarter ended 30th June, 2025 and half year ended 30th September, 2025 and shown as an exceptional item in the above results.
4. The figures for the corresponding previous period/year have been rearranged/ regrouped, wherever necessary, to make them comparable.

Place: Mumbai

Date : 6th November, 2025**For Borosil Scientific Limited
(Formerly Known as Klass Pack Limited)****Vinayak Patankar**

Whole-time Director & CEO

(DIN 07534225)



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

**The Board of Directors of
Borosil Scientific Limited
(Formerly Known as Klass Pack Limited)**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Borosil Scientific Limited (Formerly Known as Klass Pack Limited)** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together refer to as "the Group") for the quarter and half year ended 30th September, 2025 ("the statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.
2. This statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial



information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

4. The statement includes the results of its subsidiary Goel Scientific Glass Works Limited.
5. Based on our review conducted as above and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The unaudited consolidated financial result includes the interim financial results of 1 subsidiary, whose interim financial results reflect total assets of Rs. 4,194.76 Lakhs as at 30th September, 2025, total revenue of Rs. 871.78 Lakhs and Rs. 1,689.36 Lakhs, total net profit/(loss) after tax of Rs. (454.49) Lakhs and Rs. (908.49) Lakhs and total comprehensive income of Rs. (457.83) Lakhs and Rs. (915.18) Lakhs for the quarter ended 30th September, 2025 and for the period from 1st April, 2025 to 30th September, 2025 respectively, and cash inflow (net) of Rs. 2.63 Lakhs for the period from 1st April, 2025 to 30th September, 2025, as considered in the unaudited consolidated financial results. The interim results of the above subsidiary have been reviewed by other auditor, whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to amount and



disclosures included in respect of that subsidiary is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of other auditor.

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355


Anuj Bhatia

Partner

Membership No. 122179

UDIN No: 25122179BMLJDI3539



Place: Mumbai

Date: 06th November 2025

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs except as stated)

| S. No. | Particulars | Consolidated | | | | | |
|--------|--|------------------|-----------------|------------------|------------------|------------------|------------------|
| | | Quarter ended | | | Half Year ended | | Year ended |
| | | (30/09/2025) | (30/06/2025) | (30/09/2024) | (30/09/2025) | (30/09/2024) | (31/03/2025) |
| I. | Income: | | | | | | |
| | Revenue From Operations | 10,689.88 | 9,597.64 | 10,298.45 | 20,287.52 | 20,754.86 | 43,848.71 |
| | Other Income | 214.97 | 291.80 | 157.58 | 506.77 | 336.50 | 781.63 |
| | Total Income (I) | 10,904.85 | 9,889.44 | 10,456.03 | 20,794.29 | 21,091.36 | 44,630.34 |
| II. | Expenses: | | | | | | |
| | Cost of Materials Consumed | 3,922.31 | 3,355.26 | 3,344.07 | 7,277.57 | 6,753.11 | 14,353.91 |
| | Purchases of Stock-in-Trade | 235.55 | 210.03 | 349.86 | 445.58 | 560.39 | 1,384.09 |
| | Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade | (291.10) | (109.49) | (244.88) | (400.59) | (134.02) | 411.60 |
| | Employee Benefits Expense | 2,064.01 | 2,005.75 | 1,855.85 | 4,069.76 | 3,779.15 | 7,708.35 |
| | Finance Costs | 22.63 | 38.37 | 35.53 | 61.00 | 75.30 | 154.56 |
| | Depreciation and Amortization Expense | 481.46 | 487.62 | 462.59 | 969.08 | 919.30 | 1,847.45 |
| | Other Expenses | 3,956.51 | 3,648.79 | 3,411.99 | 7,605.30 | 7,194.76 | 14,731.26 |
| | Total Expenses (II) | 10,391.37 | 9,636.33 | 9,215.01 | 20,027.70 | 19,147.99 | 40,591.22 |
| III. | Profit before share of profit in associate, exceptional items and tax (I - II) | 513.48 | 253.11 | 1,241.02 | 766.59 | 1,943.37 | 4,039.12 |
| IV. | Share of profit in associates | - | - | - | - | - | - |
| V. | Profit before Exceptional Items and tax (III + IV) | 513.48 | 253.11 | 1,241.02 | 766.59 | 1,943.37 | 4,039.12 |
| VI. | Exceptional Items (Refer Note 3) | - | 661.31 | - | 661.31 | - | - |
| VII. | Profit / (Loss) Before Tax (V - VI) | 513.48 | (408.20) | 1,241.02 | 105.28 | 1,943.37 | 4,039.12 |
| VIII. | Tax Expense: | | | | | | |
| | (1) Current Tax | 308.38 | - | 315.79 | 308.38 | 444.47 | 1,080.36 |
| | (2) Deferred Tax | (79.64) | 12.76 | 44.79 | (66.88) | 116.18 | 286.44 |
| | Total Tax Expenses | 228.74 | 12.76 | 360.58 | 241.50 | 560.65 | 1,366.80 |
| IX. | Profit / (Loss) for the Period / Year (VII - VIII) | 284.74 | (420.96) | 880.44 | (136.22) | 1,382.72 | 2,672.32 |
| X. | Other Comprehensive Income (OCI) | | | | | | |
| | Items that will not be reclassified to profit or loss: | | | | | | |
| | a) Re-measurement gains / (losses) on defined benefit plans | (2.48) | (2.00) | (6.67) | (4.48) | (12.52) | (28.39) |
| | b) Income tax effect on above | 0.63 | 0.50 | 1.69 | 1.13 | 3.16 | 7.15 |
| | Total Other Comprehensive Income | (1.85) | (1.50) | (4.98) | (3.35) | (9.36) | (21.24) |
| XI. | Total Comprehensive Income for the period / year (IX + X) | 282.89 | (422.46) | 875.46 | (139.57) | 1,373.36 | 2,651.08 |
| XII. | Profit / (Loss) attributable to: | | | | | | |
| | Owners of the Company | 289.27 | (416.43) | 879.36 | (127.16) | 1,383.04 | 2,680.37 |
| | Non-controlling interest | (4.53) | (4.53) | 1.08 | (9.06) | (0.32) | (8.05) |
| XIII. | Other Comprehensive Income attributable to: | | | | | | |
| | Owners of the Company | (1.82) | (1.47) | (4.97) | (3.29) | (9.34) | (20.96) |
| | Non-controlling interest | (0.03) | (0.03) | (0.01) | (0.06) | (0.02) | (0.28) |
| XIV. | Total Comprehensive Income attributable to: | | | | | | |
| | Owners of the Company | 287.45 | (417.90) | 874.39 | (130.45) | 1,373.70 | 2,659.41 |
| | Non-controlling interest | (4.56) | (4.56) | 1.07 | (9.12) | (0.34) | (8.33) |
| XV. | Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)(Refer Note 2) | 889.47 | 889.46 | 888.62 | 889.47 | 888.62 | 889.33 |
| XVI. | Other Equity excluding Revaluation Reserve | | | | | | 38,451.08 |
| XVII. | Earning per equity share (in Rs.) (Face value of Re. 1/- each) | | | | | | |
| | Basic (Not Annualised)* | 0.32 * | (0.47) * | 0.99 * | (0.14) * | 1.56 * | 3.02 |
| | Diluted (Not Annualised)* | 0.32 * | (0.47) * | 0.99 * | (0.14) * | 1.56 * | 3.02 |



BOROSIL SCIENTIFIC LIMITED
(FORMERLY KNOWN AS KLASSE PACK LIMITED)

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lakhs)

| S. No. | Particulars | Consolidated | | | | | |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Quarter ended | | | Half Year ended | | Year ended |
| | | (30/09/2025) | (30/06/2025) | (30/09/2024) | (30/09/2025) | (30/09/2024) | (31/03/2025) |
| 1 | Segment Revenue : | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 7,093.89 | 6,311.97 | 7,124.14 | 13,405.86 | 14,165.96 | 30,990.44 |
| | b. Glassware | 3,391.03 | 3,223.65 | 3,058.39 | 6,614.68 | 6,381.54 | 12,372.77 |
| | c. Others | 204.96 | 62.02 | 115.92 | 266.98 | 207.36 | 485.50 |
| | Total | 10,689.88 | 9,597.64 | 10,298.45 | 20,287.52 | 20,754.86 | 43,848.71 |
| | Less : Inter Segment Revenue | - | - | - | - | - | - |
| | Revenue from operations | 10,689.88 | 9,597.64 | 10,298.45 | 20,287.52 | 20,754.86 | 43,848.71 |
| 2 | Segment Results (Profit /(Loss) before tax and non-controlling interests): | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 1,246.79 | 838.89 | 1,897.52 | 2,085.68 | 3,287.35 | 7,022.07 |
| | b. Glassware | (415.60) | (227.00) | (216.57) | (642.60) | (509.73) | (1,367.04) |
| | c. Others | 61.77 | 23.92 | 69.84 | 85.69 | 105.04 | 221.78 |
| | Total | 892.96 | 635.81 | 1,750.79 | 1,528.77 | 2,882.66 | 5,876.81 |
| | Less:- Finance Cost | 22.63 | 38.37 | 35.53 | 61.00 | 75.30 | 154.56 |
| | Less:- Exceptional Items (Refer Note 3) | - | 661.31 | - | 661.31 | - | - |
| | Less:- Other unallocable expenditure (net of income) | 356.85 | 344.33 | 474.24 | 701.18 | 863.99 | 1,683.13 |
| | Profit / (Loss) before Tax | 513.48 | (408.20) | 1,241.02 | 105.28 | 1,943.37 | 4,039.12 |
| 3 | Segment Assets | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 20,086.92 | 18,713.47 | 20,266.01 | 20,086.92 | 20,266.01 | 20,526.55 |
| | b. Glassware | 10,841.16 | 10,805.16 | 10,867.83 | 10,841.16 | 10,867.83 | 11,110.04 |
| | c. Others | 306.88 | 194.23 | 220.49 | 306.88 | 220.49 | 279.45 |
| | d. Un-allocated | 19,012.22 | 20,028.78 | 17,624.08 | 19,012.22 | 17,624.08 | 18,977.29 |
| | Total | 50,247.18 | 49,741.64 | 48,978.41 | 50,247.18 | 48,978.41 | 50,893.33 |
| 4 | Segment Liabilities | | | | | | |
| | a. Scientific – Laboratory Glass & equipment and Process System | 5,821.34 | 5,106.61 | 5,205.45 | 5,821.34 | 5,205.45 | 5,562.37 |
| | b. Glassware | 1,957.52 | 2,050.66 | 1,975.05 | 1,957.52 | 1,975.05 | 2,205.84 |
| | c. Others | 46.77 | 17.03 | 23.86 | 46.77 | 23.86 | 25.58 |
| | d. Un-allocated | 1,964.03 | 2,450.67 | 2,689.35 | 1,964.03 | 2,689.35 | 2,639.33 |
| | Total | 9,789.66 | 9,624.97 | 9,893.71 | 9,789.66 | 9,893.71 | 10,433.12 |
| Note : | | | | | | | |
| As per Indian Accounting Standard 108 on 'Operating Segment' (Ind-AS 108), the Group has reported "Segment information", as described below: | | | | | | | |
| Scientific – Laboratory Glass & equipment and Process System:- Comprising of items used in laboratories, production floor and research and development | | | | | | | |
| Glassware:- pharmaceutical primary packaging and domestic glassware items | | | | | | | |
| Others :- Comprising of Filter Paper etc. | | | | | | | |
| Unallocated:- Consists of income, expenses, assets and liabilities which can not be directly identified to any of the above segments. | | | | | | | |



BOROSIL SCIENTIFIC LIMITED
(FORMERLY KNOWN AS KLASS PACK LIMITED)

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2025

(Rs. in lakhs)

| Particulars | Consolidated | |
|---|------------------|------------------|
| | As at | As at |
| | (30/09/2025) | (31/03/2025) |
| I. ASSETS | | |
| 1 Non-current Assets | | |
| (a) Property, Plant and Equipment | 11,796.37 | 12,007.59 |
| (b) Capital work-in-progress | 187.96 | 139.35 |
| (c) Goodwill on Amalgamation | 6,219.37 | 6,219.37 |
| (d) Other Intangible assets | 455.36 | 520.19 |
| (e) Intangible assets under development | 38.92 | 3.83 |
| (f) Financial Assets | | |
| (i) Investments | 1.25 | 1.25 |
| (ii) Loans | 11.03 | 19.89 |
| (iii) Others | 236.08 | 251.83 |
| (g) Deferred Tax Assets (net) | 501.90 | 459.44 |
| (h) Non Current Tax Assets (net) | 431.38 | 34.37 |
| (i) Other non current assets | 375.11 | 241.29 |
| Total non current assets | 20,254.73 | 19,898.40 |
| 2 Current Assets | | |
| (a) Inventories | 10,323.97 | 9,653.36 |
| (b) Financial Assets | | |
| (i) Investments | 10,805.47 | 10,541.99 |
| (ii) Trade Receivables | 5,780.29 | 7,055.87 |
| (iii) Cash and cash equivalents | 793.23 | 1,332.37 |
| (iv) Bank Balances other than (iii) above | 47.25 | 172.24 |
| (v) Loans | 17.06 | 18.75 |
| (vi) Others | 341.70 | 588.23 |
| (c) Current Tax Assets (net) | 8.60 | 7.59 |
| (d) Other current assets | 1,874.88 | 1,624.53 |
| Total current assets | 29,992.45 | 30,994.93 |
| TOTAL ASSETS | 50,247.18 | 50,893.33 |
| II. EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 889.47 | 889.33 |
| (b) Other Equity | 39,555.66 | 39,549.37 |
| Equity attributable to the owners | 40,445.13 | 40,438.70 |
| Non-controlling interest | 12.39 | 21.51 |
| Total equity | 40,457.52 | 40,460.21 |
| LIABILITIES | | |
| 1 Non current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 91.45 | 174.18 |
| (b) Provisions | 590.08 | 550.76 |
| (c) Deferred Tax Liabilities (net) | 969.93 | 995.48 |
| Total non current liabilities | 1,651.46 | 1,720.42 |
| 2 Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 795.49 | 1,238.67 |
| (ii) Lease Liabilities | - | 30.98 |
| (iii) Trade Payables | | |
| A) Total outstanding dues of micro and small enterprises | 881.98 | 998.68 |
| B) Total outstanding dues of creditors other than micro and small enterprises | 2,438.99 | 2,481.90 |
| (iv) Other Financial Liabilities | 2,402.81 | 2,337.67 |
| (b) Other current liabilities | 889.81 | 948.86 |
| (c) Provisions | 643.20 | 578.86 |
| (d) Current Tax Liabilities (net) | 85.92 | 97.09 |
| Total current liabilities | 8,138.20 | 8,712.70 |
| TOTAL EQUITY AND LIABILITIES | 50,247.18 | 50,893.33 |



BOROSIL SCIENTIFIC LIMITED

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER,
2025

| | | (Rs. in lakhs) | |
|--|--|----------------------------|----------------------------|
| Particulars | | For the Half Year Ended | For the Half Year Ended |
| | | (30/09/2025) | (30/09/2024) |
| A. Cash Flow from Operating Activities | | | |
| Profit Before Tax as per Statement of Profit and Loss | | 105.28 | 1,943.37 |
| Adjusted for : | | | |
| Depreciation and Amortisation Expense | | 969.08 | 919.30 |
| Loss / (Gain) on Foreign Currency Transactions (net) | | (16.72) | (8.85) |
| Loss / (Gain) on Financial Instruments measured at fair value through profit or loss (net) | | (327.16) | (1.51) |
| Loss / (Gain) on Sale of Investments (net) | | (36.32) | (13.45) |
| Interest Income | | (16.17) | (188.46) |
| Loss / (Gain) on Sale / discarding of Property, Plant and Equipment (net) | | 55.29 | 7.43 |
| Share Based Payment Expense | | 119.77 | 15.31 |
| Finance Costs | | 61.00 | 75.30 |
| Sundry Balances / Excess Provision Written Back (net) | | (1.86) | 0.30 |
| Provision / (Reversal) for Credit Impaired / Doubtful Advances (net) | | (5.75) | (1.92) |
| Operating Profit before Working Capital Changes | | 906.44 | 2,746.82 |
| Adjusted for : | | | |
| Trade and Other Receivables | | 1,323.35 | 616.88 |
| Inventories | | (670.61) | (415.22) |
| Trade and Other Payables | | (67.05) | (1,724.61) |
| Cash generated from operations | | 1,492.13 | 1,223.87 |
| Direct Taxes Paid (net) | | (717.57) | (712.48) |
| Net Cash From / (Used in) Operating Activities | | 774.56 | 511.39 |
| B. Cash Flow from Investing Activities | | | |
| Purchase of Property, Plant and Equipment and Intangible Assets | | (1,008.25) | (598.74) |
| Sale of Property, Plant and Equipment (net) | | 52.55 | 13.31 |
| Purchase of Current Investments | | (1,900.00) | (2,600.00) |
| Sale of Current Investments | | 2,000.00 | 2,000.00 |
| Fixed Deposit Placed | | (5.27) | - |
| Interest Income | | 12.57 | 21.53 |
| Net Cash From / (Used in) Investing Activities | | (848.41) | (1,163.90) |
| C. Cash Flow from Financing Activities | | | |
| Proceeds of Equity Share Capital | | 15.28 | 91.83 |
| Repayment of Non-current Borrowings | | (104.39) | (136.42) |
| Movement in Current Borrowings (net) | | (421.52) | 154.26 |
| Lease Payments | | (31.49) | (47.26) |
| Margin Money (net) | | 138.92 | (6.58) |
| Interest Paid | | (62.12) | (79.50) |
| Net Cash From / (Used in) Financing Activities | | (465.32) | (23.67) |
| Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C) | | (539.16) | (676.18) |
| Opening Balance of Cash and Cash Equivalents | | 1,332.37 | 1,212.87 |
| Unrealised Gain/(loss) on Foreign Currency Transactions (net) | | 0.10 | 0.04 |
| Opening Balance of Cash and Cash Equivalents | | 1,332.27 | 1,212.83 |
| Closing Balance of Cash and Cash Equivalents | | 793.23 | 536.70 |
| Unrealised Gain/(loss) on Foreign Currency Transactions (net) | | 0.12 | 0.05 |
| Closing Balance of Cash and Cash Equivalents | | 793.11 | 536.65 |



Notes on Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2025:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6th November, 2025. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. Pursuant to exercise of the options issued under "Borosil Scientific Limited - Special Purpose Employee Stock Option Plan 2023", the Company has made allotment of 1,122 Equity Shares and 13,747 Equity Shares, respectively of the face value of Re. 1/- each for the quarter and half year ended 30th September, 2025, which has resulted into increase of paid up Equity Share Capital by Rs. 0.01 lakhs and Rs. 0.14 lakhs, respectively and Securities Premium by Rs. 1.34 lakhs and Rs. 15.14 lakhs, respectively.
3. As informed earlier, the Company had introduced a Voluntary Retirement Scheme (VRS) for the eligible workers at its plant situated at Village Ambad, Nashik, Maharashtra . During the first quarter, the Company entered into a Memorandum of Settlement, with the Bhartiya Kamgar Sena (BKS), outlining the terms of final settlement under VRS. BKS is a trade union registered under Trade Union's Act, 1926, representing the said eligible workers. The above settlement resulted total expenditure of Rs. 661.31 lakhs (including professional fees related to the above) for quarter ended 30th June, 2025 and half year ended 30th September, 2025 and shown as an exceptional item in the above results.
4. The figures for the corresponding previous period/year have been rearranged/ regrouped, wherever necessary, to make them comparable.

For Borosil Scientific Limited
(Formerly Known as Klass Pack Limited)

Place: Mumbai
Date : 6th November, 2025




Vinayak Patankar
Whole-time Director & CEO
(DIN 07534225)

