

Date: February 11, 2026**BSE Limited**

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400001

Scrip Code: 544184

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C/1, G Block
Bandra - Kurla Complex,
Bandra (East), Mumbai 400 051

Trading Symbol: BOROSCI

Sir/Madam,

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 continuation of our letter dated February 04, 2026 and pursuant to Regulations 30, 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors at its Meeting held today i.e. Wednesday, February 11, 2026, inter alia, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine month ended December 31, 2025. A copy of the said Financial Results together with the Limited Review Report is enclosed herewith.

These are also being made available on the website of the Company at <https://www.borosilscientific.com>.

The Board Meeting commenced at 2:00 p.m. (IST) and concluded at 3:45 p.m. (IST).

You are requested to take the same on record.

Thanking you,

Yours faithfully,

For Borosil Scientific Limited

Sanjay Gupta
Company Secretary & Compliance Officer

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**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Borosil Scientific Limited** ("the Company") for the quarter and nine months ended 31st December 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 Regulation"), 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. 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 don't 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:

261221792EH5WJ7864

Place: Mumbai

Date: 11th February, 2026



UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in lakhs except as stated)

S. No.	Particulars	Standalone					
		Quarter ended		Nine Months ended		Year ended	
		(31/12/2025)	(30/09/2025)	(31/12/2024)	(31/12/2025)	(31/12/2024)	(31/03/2025)
I.	Income:						
	Revenue From Operations	10,712.04	9,948.14	9,364.84	29,561.13	27,478.88	39,249.01
	Other Income	263.51	236.60	176.74	806.15	511.25	776.00
	Total Income (I)	10,975.55	10,184.74	9,541.58	30,367.28	27,990.13	40,025.01
II.	Expenses:						
	Cost of Materials Consumed	3,612.06	3,634.54	3,122.76	10,312.13	8,947.44	12,648.92
	Purchases of Stock-in-Trade	65.01	131.94	227.74	345.65	663.48	1,172.86
	Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	34.13	(270.97)	172.72	(361.96)	(35.73)	281.17
	Employee Benefits Expense	1,724.93	1,605.18	1,532.57	4,895.41	4,522.59	6,044.80
	Finance Costs	8.93	9.19	18.00	36.31	60.11	77.73
	Depreciation and Amortization Expense	434.98	438.83	417.72	1,320.49	1,261.22	1,691.36
	Other Expenses	3,493.72	3,622.75	3,118.06	10,476.62	9,691.56	13,276.47
	Total Expenses (II)	9,373.76	9,171.46	8,609.57	27,024.65	25,110.67	35,193.31
III.	Profit Before Exceptional Items and Tax (I - II)	1,601.79	1,013.28	932.01	3,342.63	2,879.46	4,831.70
IV.	Exceptional Items (Refer Note 3 and 4)	191.51	-	-	852.82	-	-
V.	Profit / (Loss) Before Tax (III - IV)	1,410.28	1,013.28	932.01	2,489.81	2,879.46	4,831.70
VI.	Tax Expense:						
	(1) Current Tax	394.89	308.38	243.60	703.27	688.07	1,080.99
	(2) Deferred Tax	(5.68)	(47.16)	19.99	(32.35)	107.14	249.05
	Total Tax Expenses	389.21	261.22	263.59	670.92	795.21	1,330.04
VII.	Profit / (Loss) for the Period / Year (V - VI)	1,021.07	752.06	668.42	1,818.89	2,084.25	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	7.77	1.99	(5.18)	12.23	(15.57)	10.30
	b) Income tax effect on above	(1.96)	(0.50)	1.30	(3.08)	3.92	(2.59)
	Total Other Comprehensive Income	5.81	1.49	(3.88)	9.15	(11.65)	7.71
IX.	Total Comprehensive Income for the Period / Year (VII + VIII)	1,026.88	753.55	664.54	1,828.04	2,072.60	3,509.37
X.	Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up) (Refer Note 2)	889.47	889.47	889.02	889.47	889.02	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)*	1.15 *	0.85 *	0.75 *	2.04 *	2.35 *	3.94
	Diluted (Not Annualised)*	1.15 *	0.85 *	0.75 *	2.04 *	2.35 *	3.94



BOROSIL SCIENTIFIC LIMITED

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in lakhs)

S. No.	Particulars	Standalone				
		Quarter ended		Nine Months ended		Year ended
		(31/12/2025)	(30/09/2025)	(31/12/2024)	(31/12/2025)	(31/12/2024)
1	Segment Revenue :					
	a. Scientific – Laboratory Glass & equipment and Process System	7,316.63	6,368.45	6,303.68	19,310.89	17,926.49
	b. Glassware	3,281.05	3,374.73	2,943.23	9,868.90	9,227.10
	c. Others	114.36	204.96	117.93	381.34	325.29
	Total	10,712.04	9,948.14	9,364.84	29,561.13	27,478.88
	Less : Inter Segment Revenue	-	-	-	-	-
	Revenue from operations	10,712.04	9,948.14	9,364.84	29,561.13	27,478.88
2	Segment Results (Profit / (Loss) before tax):					
	a. Scientific – Laboratory Glass & equipment and Process System	2,192.64	1,752.19	1,817.53	5,251.25	5,093.18
	b. Glassware	(309.05)	(434.64)	(515.83)	(983.95)	(1,042.97)
	c. Others	71.50	61.77	37.42	157.19	142.46
	Total	1,955.09	1,379.32	1,339.12	4,424.49	4,192.67
	Less:- Finance Cost	8.93	9.19	18.00	36.31	60.11
	Less: Exceptional Items (Refer Note 3 and 4)	191.51	-	-	852.82	-
	Less:- Other unallocable expenditure (net of income)	344.37	356.85	389.11	1,045.55	1,253.10
	Profit / (Loss) before tax	1,410.28	1,013.28	932.01	2,489.81	2,879.46
3	Segment Assets					
	a. Scientific – Laboratory Glass & equipment and Process System	15,259.22	15,260.75	14,939.41	15,259.22	14,939.41
	b. Glassware	10,724.89	10,841.16	11,011.62	10,724.89	11,011.62
	c. Others	298.82	306.88	244.57	298.82	244.57
	d. Un-allocated	24,492.28	23,861.63	21,116.47	24,492.28	21,116.47
	Total	50,775.21	50,270.42	47,312.07	50,775.21	47,312.07
4	Segment Liabilities					
	a. Scientific – Laboratory Glass & equipment and Process System	3,689.84	3,948.98	3,511.15	3,689.84	3,511.15
	b. Glassware	1,807.86	1,957.52	1,862.36	1,807.86	1,862.36
	c. Others	28.28	46.77	27.22	28.28	27.22
	d. Un-allocated	1,211.92	1,361.04	1,395.57	1,211.92	1,395.57
	Total	6,737.90	7,314.31	6,796.30	6,737.90	6,796.30

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.



Notes on Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2025:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th February, 2026. 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 Nil Equity Shares and 13,747 Equity Shares, respectively of the face value of Re. 1/- each for the quarter and nine months ended 31st December, 2025, which has resulted into increase of paid up Equity Share Capital by Nil and Rs. 0.14 lakhs, respectively and Securities Premium by Nil 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 nine months ended 31st December, 2025 and shown as an exceptional item in the above results.
4. Effective from 21st November, 2025, the Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes. On the basis of best available information, the Company has assessed the one time incremental impact of Rs. 191.51 lakhs for the quarter and nine months ended 31st December, 2025 and disclosed as an exceptional item in the above results. The Company continues to monitor the finalisation of Central / State Government Rules and clarifications in relation to newly introduced Labour Code and would provide appropriate accounting effect on the basis of new developments, if required.
5. The figures for the corresponding previous period/year have been rearranged/ regrouped, wherever necessary, to make them comparable.



Place: Mumbai

Date : 11th February, 2026

For Borosil Scientific 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**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Borosil Scientific Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together refer to as "the Group") for the quarter and nine months ended 31st December, 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 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 don't 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 revenue of Rs. 1,554.88 Lakhs and Rs. 3,244.24 Lakhs, total net profit/(loss) after tax of Rs. (140.68) Lakhs and Rs. (1,049.17) Lakhs and total comprehensive income of Rs. (144.02) Lakhs and Rs. (1,059.20) Lakhs for the quarter ended 31st December, 2025 and for the period from 1st April, 2025 to 31st December, 2025 respectively, as considered in the unaudited consolidated financial results. The interim financial 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 report of the other auditor.

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355



Anuj Bhatia

Partner

Membership No. 122179

UDIN No:

2612217905UBNN8325

Place: Mumbai

Date: 11th February 2026



UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in lakhs except as stated)

S. No.	Particulars	Consolidated					
		(31/12/2025)	(30/09/2025)	(31/12/2024)	(31/12/2025)	(31/12/2024)	(31/03/2025)
I.	Income: Revenue From Operations Other Income Total Income (I)	12,129.76 241.55 12,371.31	10,689.88 214.97 10,904.85	10,145.37 185.72 10,331.09	32,417.28 748.32 33,165.60	30,900.23 522.22 31,422.45	43,848.71 781.63 44,630.34
II.	Expenses: Cost of Materials Consumed Purchases of Stock-in-Trade Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade Employee Benefits Expense Finance Costs Depreciation and Amortization Expense Other Expenses Total Expenses (II)	4,119.77 384.04 (145.15) 2,156.97 25.54 478.58 3,895.47 10,915.22	3,922.31 235.55 (291.10) 2,064.01 22.63 481.46 3,956.51 10,391.37	3,488.48 278.83 (4.72) 1,946.02 35.32 458.49 3,435.01 9,637.43	11,397.34 829.62 (545.74) 6,226.73 86.54 1,447.66 11,500.77 30,942.92	10,241.59 839.22 (138.74) 5,725.17 110.62 1,377.79 10,629.77 28,785.42	14,353.91 1,384.09 411.60 7,708.35 154.56 1,847.45 14,731.26 40,591.22
III.	Profit before share of profit in associate, exceptional items and tax (I - II)	1,456.09	513.48	693.66	2,222.68	2,637.03	4,039.12
IV.	Share of profit in associates	-	-	-	-	-	-
V.	Profit before Exceptional Items and tax (III + IV)	1,456.09	513.48	693.66	2,222.68	2,637.03	4,039.12
VI.	Exceptional Items (Refer Note 3 and 4)	191.51	-	-	852.82	-	-
VII.	Profit / (Loss) Before Tax (V - VI)	1,264.58	513.48	693.66	1,369.86	2,637.03	4,039.12
VIII.	Tax Expense: (1) Current Tax (2) Deferred Tax	394.89 (0.06)	308.38 (79.64)	243.60 22.04	703.27 (66.94)	688.07 138.22	1,080.36 286.44
	Total Tax Expenses	394.83	228.74	265.64	636.33	826.29	1,366.80
IX.	Profit / (Loss) for the Period / Year (VII - VIII)	869.75	284.74	428.02	733.53	1,810.74	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 b) Income tax effect on above	3.31 (0.84)	(2.48) 0.63	(6.25) 1.57	(1.17) 0.29	(18.77) 4.73	(28.39) 7.15
	Total Other Comprehensive Income	2.47	(1.85)	(4.68)	(0.88)	(14.04)	(21.24)
XI.	Total Comprehensive Income for the period / year (IX + X)	872.22	282.89	423.34	732.65	1,796.70	2,651.08
XII.	Profit / (Loss) attributable to: Owners of the Company Non-controlling interest	867.53 2.22	289.27 (4.53)	430.35 (2.33)	740.37 (6.84)	1,813.39 (2.65)	2,680.37 (8.05)
XIII.	Other Comprehensive Income attributable to: Owners of the Company Non-controlling interest	2.47 0.00	(1.82) (0.03)	(4.67) (0.01)	(0.82) (0.06)	(14.02) (0.02)	(20.96) (0.28)
XIV.	Total Comprehensive Income attributable to: Owners of the Company Non-controlling interest	870.00 2.22	287.45 (4.56)	425.68 (2.34)	739.55 (6.90)	1,799.37 (2.67)	2,659.41 (8.33)
XV.	Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)(Refer Note 2)	889.47	889.47	889.02	889.47	889.02	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)* Diluted (Not Annualised)*	0.98 * 0.98 *	0.32 * 0.32 *	0.48 * 0.48 *	0.83 * 0.83 *	2.04 * 2.04 *	3.02 3.02



BOROSIL SCIENTIFIC LIMITED

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. in lakhs)

S. No.	Particulars	Consolidated					
		Quarter ended		Nine Months Ended		Year ended	
		(31/12/2025)	(30/09/2025)	(31/12/2024)	(31/12/2025)	(31/12/2024)	(31/03/2025)
1	Segment Revenue :						
	a. Scientific – Laboratory Glass & equipment and Process System	8,726.35	7,093.89	7,054.44	22,132.21	21,220.40	30,990.44
	b. Glassware	3,289.05	3,391.03	2,973.00	9,903.73	9,354.54	12,372.77
	c. Others	114.36	204.96	117.93	381.34	325.29	485.50
	Total	12,129.76	10,689.88	10,145.37	32,417.28	30,900.23	43,848.71
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Revenue from operations	12,129.76	10,689.88	10,145.37	32,417.28	30,900.23	43,848.71
	2 Segment Results (Profit /(Loss) before tax and non-controlling interests):						
	a. Scientific – Laboratory Glass & equipment and Process System	2,052.37	1,246.79	1,585.85	4,138.05	4,873.20	7,022.07
2	b. Glassware	(297.87)	(415.60)	(505.18)	(940.47)	(1,014.91)	(1,367.04)
	c. Others	71.50	61.77	37.42	157.19	142.46	221.78
	Total	1,826.00	892.96	1,118.09	3,354.77	4,000.75	5,876.81
	Less:- Finance Cost	25.54	22.63	35.32	86.54	110.62	154.56
	Less:- Exceptional Items (Refer Note 3 and 4)	191.51	-	-	852.82	-	-
	Less:- Other unallocable expenditure (net of income)	344.37	356.85	389.11	1,045.55	1,253.10	1,683.13
	Profit / (Loss) before Tax	1,264.58	513.48	693.66	1,369.86	2,637.03	4,039.12
3	Segment Assets						
	a. Scientific – Laboratory Glass & equipment and Process System	20,459.13	20,086.92	20,436.67	20,459.13	20,436.67	20,526.55
	b. Glassware	10,724.89	10,841.16	11,011.62	10,724.89	11,011.62	11,110.04
	c. Others	298.82	306.88	244.57	298.82	244.57	279.45
	d. Un-allocated	19,614.06	19,012.22	17,618.14	19,614.06	17,618.14	18,977.29
	Total	51,096.90	50,247.18	49,311.00	51,096.90	49,311.00	50,893.33
	4 Segment Liabilities						
	a. Scientific – Laboratory Glass & equipment and Process System	5,681.87	5,821.34	5,298.98	5,681.87	5,298.98	5,562.37
	b. Glassware	1,807.86	1,957.52	1,862.36	1,807.86	1,862.36	2,205.84
4	c. Others	28.28	46.77	27.22	28.28	27.22	25.58
	d. Un-allocated	2,194.83	1,964.03	2,582.76	2,194.83	2,582.76	2,639.33
	Total	9,712.84	9,789.66	9,771.32	9,712.84	9,771.32	10,433.12
<p>Note :</p> <p>As per Indian Accounting Standard 108 on 'Operating Segment' (Ind-AS 108), the Group has reported "Segment information", as described below:</p> <p>Scientific – Laboratory Glass & equipment and Process System:- Comprising of items used in laboratories, production floor and research and development</p> <p>Glassware:- pharmaceutical primary packaging and domestic glassware items</p> <p>Others :- Comprising of Filter Paper etc.</p> <p>Unallocated:- Consists of income, expenses, assets and liabilities which can not be directly identified to any of the above segments.</p>							



Notes on Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2025:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th February, 2026. 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 Nil Equity Shares and 13,747 Equity Shares, respectively of the face value of Re. 1/- each for the quarter and nine months ended 31st December, 2025, which has resulted into increase of paid up Equity Share Capital by Nil and Rs. 0.14 lakhs, respectively and Securities Premium by Nil 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 nine months ended 31st December, 2025 and shown as an exceptional item in the above results.
4. Effective from 21st November, 2025, the Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Codes. On the basis of best available information, the Company has assessed the one time incremental impact of Rs. 191.51 lakhs for the quarter and nine months ended 31st December, 2025 and disclosed as an exceptional item in the above results. The Company continues to monitor the finalisation of Central / State Government Rules and clarifications in relation to newly introduced Labour Code and would provide appropriate accounting effect on the basis of new developments, if required.
5. The figures for the corresponding previous period/year have been rearranged/ regrouped, wherever necessary, to make them comparable.



Place: Mumbai

Date : 11th February, 2026**For Borosil Scientific Limited**

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