

May 20, 2026

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

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) / 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 furtherance to our letter dated May 13, 2026, we hereby inform you that the Board of Directors of the Company at their meeting held today i.e. May 20, 2026, have, *inter alia*, considered and approved / noted the following:

- (a) Audited Financial Statements (Standalone & Consolidated) for the year ended March 31, 2026.
- (b) Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2026.

In terms of Regulations 33(3)(d) of the Listing Regulations, we confirm that M/s. Chaturvedi & Shah LLP, the Statutory Auditor of the Company, has issued the Audit Reports with an unmodified opinion on the aforesaid Audited Financial Results (Standalone & Consolidated).

The Audited Financial Results (Standalone and Consolidated) along with the Auditor's Reports thereon are attached.

- (c) To seek the approval of the shareholders by way of an enabling resolution at the ensuing Annual General Meeting, authorising the Board to raise funds, as and when required, up to an amount of Rs. 250 crores, using such modes as the Board may determine including by way of qualified institutional placement, further public offer, FCCBs or any other method or a combination thereof as may be permitted under applicable laws, subject to such regulatory/statutory approvals, as may be required.
- (d) Re-appointment of Mr. Vinayak Madhukar Patankar (DIN: 07534225) as Whole-time Director & CEO [Key Managerial Personnel (“KMP”)] of the Company, for a period of 3 years with effect from December 2, 2026, subject to applicable regulations and approval of the shareholders.

- (e) Resignation of Mr. Sanjay Gupta as the Company Secretary and Compliance Officer of the Company w.e.f. May 20, 2026. Consequently, he also ceased to be the Company's KMP and SMP. The resignation letter with reason as indicated is enclosed as **Annexure A**.
- (f) Appointment of Mr. Ramavtar Sharma as the Company Secretary & Compliance Officer and KMP and SMP of the Company with effect from May 21, 2026.

The details as required to be disclosed under Regulation 30 of the Listing Regulations, read with SEBI's Master Circular dated July 11, 2023 (updated as on January 30, 2026), for re-appointment of Mr. Vinayak Patankar, resignation of Mr. Sanjay Gupta and appointment of Mr. Ramavtar Sharma are attached as **Annexure B**.

- (g) Authorised Mr. Ramavtar Sharma as one of the KMPs for the purpose of making disclosures of the determined material events or information to Stock Exchanges, in terms of provisions of Regulation 30 of the Listing Regulations. Accordingly, the updated list of KMPs authorised in this regard is attached as **Annexure C**.

The meeting of the Board of Directors commenced at 12:50 p.m. (IST) and concluded at 2:35 p.m. (IST).

Thanking You,

Yours faithfully,

For **Borosil Scientific Limited**

Vinayak Patankar
Whole-time Director & CEO
DIN: 07534225

Encl: as above

Annexure A

March 11, 2026

To

Board of Directors

Borosil Scientific Limited

Subject: Resignation from the position of Company Secretary & Compliance Officer

Dear Sir,


I hereby tender my resignation from the position of Company Secretary & Compliance Officer of Borosil Scientific Limited, with immediate effect. I request that I may kindly be relieved from my duties on or before May 20, 2026, or on such date as may be decided by the management.

I shall ensure a smooth and orderly transition and will complete all pending assignments and provide a proper handover of my responsibilities to the concerned colleagues during the notice period.

It has been a long and enriching association with the Company. During my tenure, I had the opportunity to learn and grow significantly in terms of knowledge, experience, and professional perspective. I sincerely appreciate the guidance and support extended by the management and my colleagues, which helped me perform my responsibilities effectively.

I take this opportunity to express my gratitude to the Company and wish Borosil Scientific Limited continued success in all its future endeavours.

Yours Sincerely,



Sanjay Gupta

Annexure B

Required disclosures/details pursuant to Regulation 30 of the Listing Regulations read with SEBI's Master Circular dated July 11, 2023 (updated as on January 30, 2026)

Name of the Person	Mr. Vinayak Patankar	Mr. Sanjay Gupta	Mr. Ramavtar Sharma
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Re-appointment of Mr. Vinayak Patankar (DIN: 07534225) as Whole-time Director & CEO (KMP) of the Company.	Mr. Sanjay Gupta has resigned as Company Secretary and Compliance Officer (KMP & SMP) of the Company to pursue an alternate career opportunity and there are no other reasons for resignation.	Appointment of Mr. Ramavtar Sharma as Company Secretary and Compliance Officer (KMP & SMP) of the Company.
Date of appointment/ re-appointment, cessation (as applicable) & terms of appointment / re-appointment	Re-appointment for a period of 3 years with effect from December 2, 2026, liable to retire by rotation, subject to applicable regulations and approval of shareholders. Terms of Re-appointment - As per employment terms of the Company.	Close of business hours of May 20, 2026.	May 21, 2026 Terms of Appointment - As per employment terms of the Company.
Brief profile (in case of appointment/ re-appointment)	Mr. Vinayak Patankar holds a Master of Science degree in Physical Chemistry from the University of Mumbai and an Executive MBA degree in Marketing from the Welingkar Institute of Management, Mumbai. With over three decades of dedicated career experience, he has a proven track record of enhancing revenue and streamlining business operations. Mr. Patankar's expertise spans the domains of business analysis, operations management, and C-suite roles across various geographies.	Not applicable.	Mr. Ramavtar Sharma (ACS 63784) is a qualified Company Secretary and a Commerce graduate, with over five years of experience in corporate secretarial and compliance functions. He commenced his professional career with Godrej Properties Limited and thereafter has been associated with the Borosil Group. In his recent role at Borosil Renewables Limited (BRL), he gained extensive exposure to corporate laws, regulatory compliances, and corporate governance practices, and played a key role in the BRL's overseas acquisition and fund-raising activities.
Disclosure of relationships between directors (in case of appointment of a director)	Mr. Vinayak Patankar is not related to any of the directors of the Company.	Not applicable.	Not applicable.

Name of the Person	Mr. Vinayak Patankar	Mr. Sanjay Gupta	Mr. Ramavtar Sharma
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19 and the National Stock Exchange of India Limited Circular with ref.no. NSE/CML/2018/ 24, both dated 20 June 2018	Mr. Vinayak Patankar is not debarred from continuing the office of director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority.	Not applicable.	Not applicable.

Annexure C

Pursuant to Regulation 30(5) of Listing Regulations, the details of Key Managerial Personnel (KMP) authorized to determine and disclose material events or information to Stock Exchanges is as under:

Sr. No.	Name of KMPs	Contact details
1.	Mr. Vinayak Patankar	vinayak.patankar@borosil.com / 022 – 6740 6300
2.	Mr. Somnath Billur	somnath.billur@borosil.com / 022 – 6740 6300
3.	Mr. Ramavtar Sharma*	ramavtar.sharma@borosil.com / 022 – 6740 6300

**Authorised to only disclose material events (w.e.f. May 21, 2026).*

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO,
THE BOARD OF DIRECTORS OF
BOROSIL SCIENTIFIC LIMITED**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Audited Standalone Financial Results of **BOROSIL SCIENTIFIC LIMITED** ("the Company") for the quarter and year ended 31st March, 2026 ("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, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the Applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the audited standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in



compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional Skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the Standalone Financial Results for the quarter ended 31st March, 2026 and 31st March, 2025 being the balancing figures between audited figures of the respective full financial year and the published year to date figures up to the nine months ended 31st December, 2025 and 2024. Our opinion is not modified in respect of above matter.

Chaturvedi & Shah LLP
Chartered Accountants
Firm Reg. No. 101720W/W100355


Anuj Bhatia
Partner
Membership No. 122179
UDIN No.: 26122179NDTTYB4942

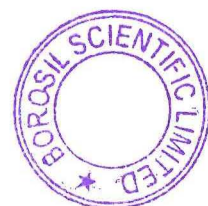


Place: Mumbai
Date: 20th May, 2026

AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in lakhs except as stated)

S. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
I. Income:						
Revenue From Operations	13,191.95	10,712.04	11,770.13	42,753.08	39,249.01	
Other Income	212.27	263.51	264.75	1,018.42	776.00	
Total Income (I)	13,404.22	10,975.55	12,034.88	43,771.50	40,025.01	
II. Expenses:						
Cost of Materials Consumed	4,174.47	3,612.06	3,701.48	14,486.60	12,648.92	
Purchases of Stock-in-Trade	250.64	65.01	509.38	596.29	1,172.86	
Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	216.26	34.13	316.90	(145.70)	281.17	
Employee Benefits Expense	1,557.64	1,724.93	1,522.21	6,453.05	6,044.80	
Finance Costs	5.81	8.93	17.62	42.12	77.73	
Depreciation and Amortization Expense	431.62	434.98	430.14	1,752.11	1,691.36	
Other Expenses	3,883.01	3,493.72	3,584.91	14,359.63	13,276.47	
Total Expenses (II)	10,519.45	9,373.76	10,082.64	37,544.10	35,193.31	
III. Profit Before Exceptional Items and Tax (I - II)	2,884.77	1,601.79	1,952.24	6,227.40	4,831.70	
IV. Exceptional Items (Refer Note 3 and 4)	-	191.51	-	852.82	-	
V. Profit / (Loss) Before Tax (III - IV)	2,884.77	1,410.28	1,952.24	5,374.58	4,831.70	
VI. Tax Expense:						
(1) Current Tax	738.08	394.89	392.92	1,441.35	1,080.99	
(2) Deferred Tax	(6.88)	(5.68)	141.91	(39.23)	249.05	
Total Tax Expenses	731.20	389.21	534.83	1,402.12	1,330.04	
VII. Profit / (Loss) for the Period / Year (V - VI)	2,153.57	1,021.07	1,417.41	3,972.46	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	(73.58)	7.77	25.87	(61.35)	10.30	
b) Income tax effect on above	18.52	(1.96)	(6.51)	15.44	(2.59)	
Total Other Comprehensive Income	(55.06)	5.81	19.36	(45.91)	7.71	
IX. Total Comprehensive Income for the Period / Year (VII + VIII)	2,098.51	1,026.88	1,436.77	3,926.55	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	889.33	889.47	889.33	
XI. Other Equity excluding Revaluation Reserve				44,190.79	40,031.07	
XII. Earning per equity share (in Rs.) (Face value of Re. 1/- each)						
Basic (Not Annualised)*	2.42 *	1.15 *	1.59 *	4.47	3.94	
Diluted (Not Annualised)*	2.42 *	1.15 *	1.59 *	4.47	3.94	



BOROSIL SCIENTIFIC LIMITED

AUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in lakhs)

S. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
1	Segment Revenue :					
	a. Scientific – Laboratory Glass & equipment and Process System	9,844.79	7,316.63	8,623.96	29,155.68	26,550.45
	b. Glassware	3,166.62	3,281.05	2,985.96	13,035.52	12,213.06
	c. Others	180.54	114.36	160.21	561.88	485.50
	Total	13,191.95	10,712.04	11,770.13	42,753.08	39,249.01
	Less : Inter Segment Revenue	-	-	-	-	-
	Revenue from operations	13,191.95	10,712.04	11,770.13	42,753.08	39,249.01
2	Segment Results (Profit / (Loss) before tax):					
	a. Scientific – Laboratory Glass & equipment and Process System	3,365.14	2,192.64	2,701.15	8,616.39	7,794.33
	b. Glassware	(172.63)	(309.05)	(380.58)	(1,156.58)	(1,423.55)
	c. Others	48.70	71.50	79.32	205.89	221.78
	Total	3,241.21	1,955.09	2,399.89	7,665.70	6,592.56
	Less:- Finance Cost	5.81	8.93	17.62	42.12	77.73
	Less: Exceptional Items (Refer Note 3 and 4)	-	191.51	-	852.82	-
	Less:- Other unallocable expenditure (net of income)	350.63	344.37	430.03	1,396.18	1,683.13
	Profit / (Loss) before tax	2,884.77	1,410.28	1,952.24	5,374.58	4,831.70
3	Segment Assets					
	a. Scientific – Laboratory Glass & equipment and Process System	16,730.07	15,259.22	15,618.78	16,730.07	15,618.78
	b. Glassware	12,191.40	10,724.89	11,110.04	12,191.40	11,110.04
	c. Others	350.94	298.82	279.45	350.94	279.45
	d. Un-allocated	25,650.20	24,492.28	22,936.01	25,650.20	22,936.01
	Total	54,922.61	50,775.21	49,944.28	54,922.61	49,944.28
4	Segment Liabilities					
	a. Scientific – Laboratory Glass & equipment and Process System	4,988.05	3,689.84	3,934.66	4,988.05	3,934.66
	b. Glassware	2,439.00	1,807.86	2,205.84	2,439.00	2,205.84
	c. Others	53.36	28.28	25.58	53.36	25.58
	d. Un-allocated	1,263.65	1,211.92	1,759.51	1,263.65	1,759.51
	Total	8,744.06	6,737.90	7,925.59	8,744.06	7,925.59

Note :

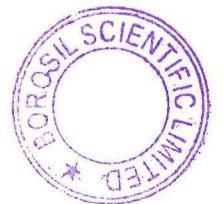
As per Indian Accounting Standard 108 on 'Operating Segment' (Ind-AS 108), the Company has reported "Segment information", as described below:

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

AUDITED STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in lakhs)

Particulars	Standalone	
	As at	As at
	(31/03/2026)	(31/03/2025)
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	9,614.94	9,494.33
(b) Capital work-in-progress	877.05	136.72
(c) Goodwill on Amalgamation	5,931.84	5,931.84
(d) Other Intangible assets	98.63	92.21
(e) Intangible assets under development	3.16	3.83
(f) Financial Assets		
(i) Investments	5,246.48	4,078.16
(ii) Loans	636.40	635.32
(iii) Others	228.17	251.83
(g) Non Current Tax Assets (net)	34.17	34.37
(h) Other non current assets	280.96	197.40
Total non current assets	22,951.80	20,856.01
2 Current Assets		
(a) Inventories	9,499.50	8,764.78
(b) Financial Assets		
(i) Investments	12,243.92	10,541.99
(ii) Trade Receivables	7,186.01	6,363.40
(iii) Cash and cash equivalents	1,268.39	1,324.70
(iv) Bank Balances other than (iii) above	17.18	133.43
(v) Loans	54.64	18.75
(vi) Others	633.04	594.51
(c) Other current assets	1,068.13	1,346.71
Total current assets	31,970.81	29,088.27
TOTAL ASSETS	54,922.61	49,944.28
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	889.47	889.33
(b) Other Equity	45,289.08	41,129.36
Total equity	46,178.55	42,018.69
LIABILITIES		
1 Non current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	30.71
(ii) Lease Liabilities	57.37	-
(b) Deferred Tax Liabilities (net)	940.81	995.48
Total non current liabilities	998.18	1,026.19
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	30.71	493.95
(ii) Lease Liabilities	-	30.98
(iii) Trade Payables		
A) Total outstanding dues of micro and small enterprises	1,164.79	787.81
B) Total outstanding dues of creditors other than micro and small enterprises	2,839.00	2,276.18
(iv) Other Financial Liabilities	1,893.60	1,962.97
(b) Other current liabilities	907.96	752.83
(c) Provisions	806.21	497.59
(d) Current Tax Liabilities (net)	103.61	97.09
Total current liabilities	7,745.88	6,899.40
TOTAL EQUITY AND LIABILITIES	54,922.61	49,944.28



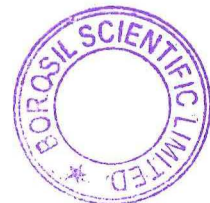
BOROSIL SCIENTIFIC LIMITED

AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in lakhs)

Particulars	For the Year Ended	For the Year Ended
	(31/03/2026)	(31/03/2025)
A. Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	5,374.58	4,831.70
Adjusted for :		
Depreciation and Amortisation Expense	1,752.11	1,691.36
Loss / (Gain) on Foreign Currency Transactions (net)	12.91	(8.03)
Loss / (Gain) on Financial Instruments measured at fair value through profit or loss (net)	(638.50)	(251.78)
Loss / (Gain) on Sale of Investments (net)	(63.59)	(16.15)
Interest Income	(97.92)	(39.35)
Loss / (Gain) on Sale / discarding of Property, Plant and Equipment	57.06	14.56
Share Based Payment Expense	195.76	47.23
Finance Costs	42.12	77.73
Sundry Balances / Excess Provision Written Back (net)	(2.45)	(36.21)
Bad Debts	0.14	-
Allowance/(reversal) for Expected Credit Losses / Doubtful Advances (net)	(13.81)	2.07
Operating Profit before Working Capital Changes	6,618.41	6,313.13
Adjusted for :		
Trade and Other Receivables *	(540.04)	8,427.85
Inventories	(734.72)	116.34
Trade and Other Payables	1,136.59	(1,009.23)
Cash generated from / (used in) operations	6,480.25	13,848.09
Direct Taxes Paid (net)	(1,434.63)	(1,129.83)
Net Cash From / (Used in) Operating Activities	5,045.62	12,718.26
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(2,686.78)	(1,314.37)
Sale of Property, Plant and Equipment (net)	91.98	13.69
Purchase of Current Investments	(3,900.00)	(12,774.00)
Sale of Current Investments	2,900.00	2,500.00
Fixed Deposit Placed	(1.77)	(5.27)
Loans to Subsidiary	(1,128.00)	(628.00)
Interest Income	56.79	123.80
Net Cash From / (Used in) Investing Activities	(4,667.78)	(12,084.15)
C. Cash Flow from Financing Activities		
Proceeds from issue of Share Capital	15.28	155.84
Repayment of Non-current Borrowings	(105.21)	(178.21)
Movement in Current Borrowings (net)	(388.74)	(294.93)
Lease Payments	(41.27)	(94.50)
Margin Money (net)	128.45	(0.65)
Interest Paid	(42.66)	(77.21)
Net Cash From / (Used in) Financing Activities	(434.15)	(489.66)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(56.31)	144.45
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	1,268.39	1,324.70
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.09	0.09
Closing Balance of Cash and Cash Equivalents	1,268.30	1,324.61

* Includes amount received /receivable of Rs. Nil (Previous Year Rs. 9,780.91 lakhs) on account of Scheme of Arrangement.



Notes on Audited Standalone Financial Results for the quarter and year ended 31st March, 2026:

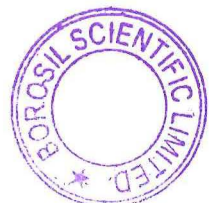
1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20th May, 2026.
2. Pursuant to exercise of the options issued under "Borosil Scientific Limited - Special Purpose Employee Stock Option Plan 2023", the Company has made allotment of Nil Equity Shares and 13,747 Equity Shares, respectively of the face value of Re. 1/- each for the quarter and year ended 31st March, 2026, which has resulted into increase of paid up Equity Share Capital by Rs. Nil and Rs. 0.14 lakhs, respectively and Securities Premium by Rs. 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 year ended 31st March, 2026 and shown as an exceptional item in the above results.
4. As Informed earlier, 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 ended 31st December 2025 and for the year ended 31st March, 2026 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. The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures of the full financial year and the published year to date figures upto the third quarter of the respective financial year.



Place: Mumbai
Date : 20th May, 2026

For Borosil Scientific Limited

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



Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS OF
BOROSIL SCIENTIFIC LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of Audited Consolidated Financial Results of **Borosil Scientific Limited** ("the Holding Company") and its Subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") for the quarter and year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on separate financial statements / financial information of the subsidiary, the Statement:

- a. includes the results of its subsidiary Goel Scientific Glass Works Limited
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income comprising of net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion on the statement.



Management's Responsibilities for the Consolidated Financial Results

The Statement, which is the responsibility of the Holding Company's Management and approved by the Board of Directors, has been prepared on the basis of the audited consolidated financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is



higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by him. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



We also performed procedures in accordance with the Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

(i) The Statement include the audited financial results of the subsidiary, whose financial statements/ financial information reflect total assets of Rs. 4,398.12 Lakhs as at 31st March, 2026, total revenue of Rs. 1,258.35 Lakhs & Rs. 4,512.82 Lakhs, total net profit/(Loss) after tax of Rs. 580.32 Lakhs & Rs. (468.85) Lakhs and total comprehensive income of Rs. 633.26 Lakhs & Rs. (425.94) Lakhs for the quarter and year ended 31st March, 2026 respectively, and cash inflow (net) of Rs. 41.75 Lakhs for the year ended 31st March, 2026, as considered in the Statement. The independent auditors' reports on financial statements /financial information of this entity has been furnished to us and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

Our opinion 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 the other auditor.

(ii) The Statement includes the Consolidated Financial Results for the quarter ended 31st March, 2026 and 31st March, 2025 being the balancing figures between audited figures of the respective full financial year and the published year to date figures up to the nine months ended 31st December, 2025 and 2024. Our opinion is not modified in respect of above matter.

For Chaturvedi & Shah LLP

Chartered Accountants
Registration No. 101720W/W100355


Anuj Bhatia
Partner
Membership No. 122179
UDIN No.- 26122179GICZUX4084



Place: Mumbai
Date: 20th May, 2026

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in lakhs except as stated)

S. No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
I.	Income:					
	Revenue From Operations	14,316.87	12,129.76	12,948.48	46,734.15	43,848.71
	Other Income	206.27	241.55	259.41	954.59	781.63
	Total Income (I)	14,523.14	12,371.31	13,207.89	47,688.74	44,630.34
II.	Expenses:					
	Cost of Materials Consumed	4,446.65	4,119.77	4,112.32	15,843.99	14,353.91
	Purchases of Stock-in-Trade	298.96	384.04	544.87	1,128.58	1,384.09
	Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	257.30	(145.15)	550.34	(288.44)	411.60
	Employee Benefits Expense	1,793.65	2,156.97	1,983.18	8,020.38	7,708.35
	Finance Costs	26.26	25.54	43.94	112.80	154.56
	Depreciation and Amortization Expense	476.22	478.58	469.66	1,923.88	1,847.45
	Other Expenses	4,309.50	3,895.47	4,101.49	15,810.27	14,731.26
	Total Expenses (II)	11,608.54	10,915.22	11,805.80	42,551.46	40,591.22
III.	Profit before share of profit in associate, exceptional items and tax (I - II)	2,914.60	1,456.09	1,402.09	5,137.28	4,039.12
IV.	Share of profit in associates	-	-	-	-	-
V.	Profit before Exceptional Items and tax (III + IV)	2,914.60	1,456.09	1,402.09	5,137.28	4,039.12
VI.	Exceptional Items (Refer Note 3 and 4)	-	191.51	-	852.82	-
VII.	Profit / (Loss) Before Tax (V - VI)	2,914.60	1,264.58	1,402.09	4,284.46	4,039.12
VIII.	Tax Expense:					
	(1) Current Tax	738.08	394.89	392.29	1,441.35	1,080.36
	(2) Deferred Tax	(548.07)	(0.06)	148.22	(615.01)	286.44
	Total Tax Expenses	190.01	394.83	540.51	826.34	1,366.80
IX.	Profit / (Loss) for the Period / Year (VII - VIII)	2,724.59	869.75	861.58	3,458.12	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	(2.84)	3.31	(9.62)	(4.01)	(28.39)
	b) Income tax effect on above	0.72	(0.84)	2.42	1.01	7.15
	Total Other Comprehensive Income	(2.12)	2.47	(7.20)	(3.00)	(21.24)
XI.	Total Comprehensive Income for the period / year (IX + X)	2,722.47	872.22	854.38	3,455.12	2,651.08
XII.	Profit / (Loss) attributable to:					
	Owners of the Company	2,720.99	867.53	866.98	3,461.36	2,680.37
	Non-controlling interest	3.60	2.22	(5.40)	(3.24)	(8.05)
XIII.	Other Comprehensive Income attributable to:					
	Owners of the Company	(2.45)	2.47	(6.94)	(3.27)	(20.96)
	Non-controlling interest	0.33	0.00	(0.26)	0.27	(0.28)
XIV.	Total Comprehensive Income attributable to:					
	Owners of the Company	2,718.54	870.00	860.04	3,458.09	2,659.41
	Non-controlling interest	3.93	2.22	(5.66)	(2.97)	(8.33)
XV.	Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)(Refer Note 2)	889.47	889.47	889.33	889.47	889.33
XVI.	Other Equity excluding Revaluation Reserve				42,142.96	38,451.08
XVII.	Earning per equity share (in Rs.) (Face value of Re. 1/- each)					
	Basic (Not Annualised)*	3.06 *	0.98 *	0.98 *	3.89	3.02
	Diluted (Not Annualised)*	3.06 *	0.98 *	0.98 *	3.89	3.02



BOROSIL SCIENTIFIC LIMITED

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in lakhs)

S. No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		(31/03/2026)	(31/12/2025)	(31/03/2025)	(31/03/2026)	(31/03/2025)
1	Segment Revenue :					
	a. Scientific – Laboratory Glass & equipment and Process System	10,960.75	8,726.35	9,770.04	33,092.96	30,990.44
	b. Glassware	3,175.58	3,289.05	3,018.23	13,079.31	12,372.77
	c. Others	180.54	114.36	160.21	561.88	485.50
	Total	14,316.87	12,129.76	12,948.48	46,734.15	43,848.71
	Less : Inter Segment Revenue	-	-	-	-	-
	Revenue from operations	14,316.87	12,129.76	12,948.48	46,734.15	43,848.71
2	Segment Results (Profit /(Loss) before tax and non-controlling interests):					
	a. Scientific – Laboratory Glass & equipment and Process System	3,406.12	2,052.37	2,148.87	7,544.17	7,022.07
	b. Glassware	(163.33)	(297.87)	(352.13)	(1,103.80)	(1,367.04)
	c. Others	48.70	71.50	79.32	205.89	221.78
	Total	3,291.49	1,826.00	1,876.06	6,646.26	5,876.81
	Less:- Finance Cost	26.26	25.54	43.94	112.80	154.56
	Less:- Exceptional Items (Refer Note 3 and 4)	-	191.51	-	852.82	-
	Less:- Other unallocable expenditure (net of income)	350.63	344.37	430.03	1,396.18	1,683.13
	Profit / (Loss) before Tax	2,914.60	1,264.58	1,402.09	4,284.46	4,039.12
3	Segment Assets					
	a. Scientific – Laboratory Glass & equipment and Process System	21,315.31	20,459.13	20,526.55	21,315.31	20,526.55
	b. Glassware	12,191.40	10,724.89	11,110.04	12,191.40	11,110.04
	c. Others	350.94	298.82	279.45	350.94	279.45
	d. Un-allocated	21,050.61	19,614.06	18,977.29	21,050.61	18,977.29
	Total	54,908.26	51,096.90	50,893.33	54,908.26	50,893.33
4	Segment Liabilities					
	a. Scientific – Laboratory Glass & equipment and Process System	6,267.75	5,681.87	5,562.37	6,267.75	5,562.37
	b. Glassware	2,439.00	1,807.86	2,205.84	2,439.00	2,205.84
	c. Others	53.36	28.28	25.58	53.36	25.58
	d. Un-allocated	1,998.89	2,194.83	2,639.33	1,998.89	2,639.33
	Total	10,759.00	9,712.84	10,433.12	10,759.00	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

AUDITED CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in lakhs)

Particulars	Consolidated	
	As at	As at
	(31/03/2026)	(31/03/2025)
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	12,163.07	12,007.59
(b) Capital work-in-progress	877.70	139.35
(c) Goodwill on Amalgamation	6,219.37	6,219.37
(d) Other Intangible assets	473.10	520.19
(e) Intangible assets under development	3.16	3.83
(f) Financial Assets		
(i) Investments	1.41	1.25
(ii) Loans	8.40	19.89
(iii) Others	238.56	251.83
(g) Deferred Tax Assets (net)	1,020.79	459.44
(h) Non Current Tax Assets (net)	34.17	34.37
(i) Other non current assets	328.24	241.29
Total non current assets	21,367.97	19,898.40
2 Current Assets		
(a) Inventories	10,324.87	9,653.36
(b) Financial Assets		
(i) Investments	12,243.92	10,541.99
(ii) Trade Receivables	7,572.63	7,055.87
(iii) Cash and cash equivalents	1,317.82	1,332.37
(iv) Bank Balances other than (iii) above	56.78	172.24
(v) Loans	54.64	18.75
(vi) Others	595.56	588.23
(c) Current Tax Assets (net)	4.80	7.59
(d) Other current assets	1,369.27	1,624.53
Total current assets	33,540.29	30,994.93
TOTAL ASSETS	54,908.26	50,893.33
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	889.47	889.33
(b) Other Equity	43,241.25	39,549.37
Equity attributable to the owners	44,130.72	40,438.70
Non-controlling interest	18.54	21.51
Total equity	44,149.26	40,460.21
LIABILITIES		
1 Non current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	76.72	174.18
(ii) Lease Liabilities	57.37	-
(b) Provisions	406.04	550.76
(c) Deferred Tax Liabilities (net)	940.81	995.48
Total non current liabilities	1,480.94	1,720.42
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	728.89	1,238.67
(ii) Lease Liabilities	-	30.98
(iii) Trade Payables		
A) Total outstanding dues of micro and small enterprises	1,338.73	998.68
B) Total outstanding dues of creditors other than micro and small enterprises	2,910.05	2,481.90
(iv) Other Financial Liabilities	2,212.49	2,337.67
(b) Other current liabilities	1,125.81	948.86
(c) Provisions	858.48	578.86
(d) Current Tax Liabilities (net)	103.61	97.09
Total current liabilities	9,278.06	8,712.70
TOTAL EQUITY AND LIABILITIES	54,908.26	50,893.33



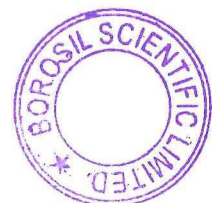
BOROSIL SCIENTIFIC LIMITED

AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in lakhs)

Particulars	For the Year Ended	For the Year Ended
	(31/03/2026)	(31/03/2025)
A. Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	4,284.46	4,039.12
Adjusted for :		
Depreciation and Amortisation Expense	1,923.88	1,847.45
Loss / (Gain) on Foreign Currency Transactions (net)	12.77	(8.91)
Loss / (Gain) on Financial Instruments measured at fair value through profit or loss (net)	(638.50)	(251.78)
Loss / (Gain) on Sale of Investments (net)	(63.59)	(16.15)
Interest Income	(27.26)	(35.08)
Loss / (Gain) on Sale / discarding of Property, Plant and Equipment (net)	57.06	14.29
Share Based Payment Expense	216.82	50.77
Finance Costs	112.80	154.56
Sundry Balances / Excess Provision Written Back (net)	(5.34)	(39.99)
Bad Debts	588.45	-
Provision / (Reversal) for Credit Impaired / Doubtful Advances (net)	(546.96)	165.57
Operating Profit before Working Capital Changes	5,914.59	5,919.85
Adjusted for :		
Trade and Other Receivables *	(305.41)	8,303.02
Inventories	(671.51)	32.79
Trade and Other Payables	821.17	(1,125.28)
Cash generated from operations	5,758.84	13,130.38
Direct Taxes Paid (net)	(1,431.84)	(1,127.39)
Net Cash From / (Used in) Operating Activities	4,327.00	12,002.99
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(2,845.25)	(1,416.38)
Sale of Property, Plant and Equipment (net)	91.98	23.72
Purchase of Current Investments	(3,900.00)	(12,774.00)
Sale of Current Investments	2,900.00	2,500.00
Fixed Deposit Placed	(1.77)	(5.27)
Interest Income	33.54	127.90
Net Cash From / (Used in) Investing Activities	(3,721.50)	(11,544.03)
C. Cash Flow from Financing Activities		
Proceeds of Equity Share Capital	15.28	155.84
Repayment of Non-current Borrowings	(196.87)	(324.06)
Movement in Current Borrowings (net)	(410.37)	78.98
Lease Payments	(41.27)	(94.50)
Margin Money (net)	127.66	(1.72)
Interest Paid	(114.47)	(154.68)
Net Cash From / (Used in) Financing Activities	(620.04)	(340.14)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(14.54)	118.82
Opening Balance of Cash and Cash Equivalents	1,332.37	1,212.87
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.10	(0.58)
Opening Balance of Cash and Cash Equivalents	1,332.27	1,213.45
Closing Balance of Cash and Cash Equivalents	1,317.82	1,332.37
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.09	0.10
Closing Balance of Cash and Cash Equivalents	1,317.73	1,332.27

* Includes amount received /receivable of Rs. Nil (Previous Year Rs. 9,780.91 lakhs) on account of Scheme of Arrangement.



Notes on Audited Consolidated Financial Results for the quarter and year ended 31st March, 2026:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20th May, 2026.
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 year ended 31st March, 2026, 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 year ended 31st March, 2026 and shown as an exceptional item in the above results.
4. As Informed earlier, 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 ended 31st December 2025 and for the year ended 31st March, 2026 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. The figures for the quarter ended 31st March, 2026 and 31st March, 2025 are the balancing figures between the audited figures of the full financial year and the published year to date figures upto the third quarter of the respective financial year.

For Borosil Scientific LimitedPlace: Mumbai
Date : 20th May, 2026
Vinayak Patankar
Whole-time Director & CEO
(DIN 07534225)