

**Borosil Limited**

CIN : L36100MH2010PLC292722

Registered & Corporate Office :1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex,
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December 08, 2023

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001 Scrip Code: 543212	National Stock Exchange of India Limited Exchange Plaza, C-1, Block - G, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 Symbol: BOROLTD
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Dear Sirs,

Sub : Apportionment of Cost of Acquisition of Equity Shares of Borosil Ltd. ('Company') and Borosil Scientific Limited (formerly known as 'Klass Pack Limited')

Ref : Composite Scheme of Arrangement amongst Borosil Limited and Klass Pack Limited and Borosil Technologies Limited and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 ('Scheme')

Please find attached communication for apportionment of cost of acquisition of equity shares of the Company and Borosil Scientific Limited ('BSL') (formerly known as 'Klass Pack Limited') pursuant to the demerger of the Scientific and Industrial Products Business into BSL.

You are requested to take the same on record.

Thanking you.

For Borosil Limited

Anshu Agarwal
Company Secretary & Compliance Officer
FCS - 9921

Encl.: as above

FOR ATTENTION OF SHAREHOLDERS OF BOROSIL LIMITED

1. The Hon'ble National Company Law Tribunal, Mumbai Bench, vide its order dated November 02, 2023, sanctioned the Composite Scheme of Arrangement amongst Borosil Limited and Klass Pack Limited and Borosil Technologies Limited and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (**'Scheme'**).
2. In accordance with the provisions of the Scheme, Borosil Scientific Limited ('BSL') (formerly known as 'Klass Pack Limited') has allotted "3 (Three) equity shares of BSL of INR 1/- each fully paid up for every 4 (Four) equity shares of INR 1/- each fully paid up held in the Company" to the shareholders of the Company whose names were recorded in the register of members and / or records of the depository as on the Record Date (i.e., Tuesday, December 05, 2023).
3. For the purpose of determining the cost of acquisition of the equity shares of the Company and BSL (post demerger), you are advised to apportion your cost of acquisition of equity shares in the Company in the following manner:

Sr. No.	Name of Company	% of Cost of Acquisition of Equity Shares
1	Borosil Limited	53.5%
2	Borosil Scientific Limited	46.5%

This communication is for the benefit of the shareholders and the Company takes no express or implied liability in relation to this guidance.