

**Borosil Limited**

CIN : L36100MH2010PLC292722

Registered & Corporate Office :

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May 27, 2021

The DCS - CRD BSE Limited Corporate Relationship Department 1 st Floor, New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street, Mumbai – 400 001	National Stock Exchange of India Ltd Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051
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Dear Sir /Madam,

Scrip Code: 543212**Symbol: BOROLTD****Series: EQ****ISIN: INE02PY01013****Re: Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2021 approved by the Board of Directors on May 27, 2021**

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith:

- Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March, 2021;
- Extracts of above results and
- Independent Auditors' Report.

In term of Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the statutory auditors M/s. Pathak H. D. & Associates LLP, Chartered Accountants (Registration No. 107783W/ W100593) have issued audit reports with unmodified opinion on annual audited financial results (standalone and consolidated) of the Company for the year ended March 31, 2021.

You are requested to take the same on record and confirm.

Yours faithfully,
For Borosil Limited**Manoj Dere**
Company Secretary & Compliance Officer
Membership No. FCS 7652**Encl: as above**

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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 LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of standalone financial results of **Borosil Limited** ("the company") for the quarter ended 31st March, 2021 and the year to date results for the period from 1st April, 2020 to 31st March, 2021 ("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. are 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 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 ended 31st March, 2021 as well as the year to date results for the period from 1st April, 2020 to 31st March, 2021.

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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 5 to the Statement in respect of fire at Company's warehouse situated at Bharuch on 1st April, 2021, resulting in loss of property including inventories of finished goods, raw materials etc. The Company is in process of assessing the impact of the same on its financial position. Our opinion is not modified in respect of this matter.



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 scepticism 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 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 represent the underlying transactions and events in a manner that achieves fair presentation.

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 Matter

The Statement includes the results for the quarter ended 31st March, 2021 and 31st March, 2020 being the balancing figures between audited figures in respect of the figures of the respective full financial year and the published /restated year to date figures up to the nine months ended 31st December, 2020 and 2019.

For Pathak H. D. & Associates LLP

Chartered Accountants

Registration No. 107783W/W100593



Gyandeo Chaturvedi

Partner

Membership No. 46806

UDIN No.- 221046806AAAAAK5492



Place: Mumbai

[[Date: 27th May, 2021

BOROSIL LIMITED
CIN: L36100MH2010PLC292722

Regd. Office : 1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex, Bandra (East), Mumbai 400 051
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AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in lakhs except as stated)

S. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		(31/03/2021)	(31/12/2020)	(31/03/2020)	(31/03/2021)	(31/03/2020)
		(Refer Note 7)	Unaudited	(Refer Note 7)	Audited	Audited
I. Income:						
Revenue From Operations	16,809.75	19,031.36	12,965.04	52,722.94	59,082.26	
Other Income	494.58	616.44	(81.46)	1,638.43	923.12	
Total Income (I)	17,304.33	19,647.80	12,883.58	54,361.37	60,005.38	
II. Expenses:						
Cost of Materials Consumed	1,705.84	1,848.19	1,003.90	5,139.10	5,938.27	
Purchases of Stock-in-Trade	4,304.10	4,807.29	2,234.27	13,675.84	15,529.99	
Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	212.60	1,719.47	1,566.66	3,781.41	(592.90)	
Employee Benefits Expense (Refer Note 4)	2,065.73	1,852.91	1,404.62	7,216.44	6,875.10	
Finance Costs	48.20	10.75	96.75	176.18	467.45	
Depreciation and Amortization Expense	773.22	845.28	773.54	2,961.04	3,258.44	
Other Expenses	5,332.21	5,518.92	6,714.99	15,377.15	23,485.52	
Total Expenses (II)	14,441.90	16,602.81	13,794.73	48,327.16	54,961.87	
III. Profit / (Loss) Before exceptional items and Tax (I - II)	2,862.43	3,044.99	(911.15)	6,034.21	5,043.51	
IV. Exceptional Items	-	-	-	-	-	
V. Profit / (Loss) Before Tax (III - IV)	2,862.43	3,044.99	(911.15)	6,034.21	5,043.51	
VI. Tax Expense:						
(1) Current Tax	494.33	546.39	(125.06)	1,059.42	935.69	
(2) Deferred Tax	577.34	320.54	(143.71)	897.63	(6.85)	
Total Tax Expenses	1,071.67	866.93	(268.77)	1,957.05	928.84	
VII. Profit / (Loss) for the Period / Year (V - VI)	1,790.76	2,178.06	(642.38)	4,077.16	4,114.67	
VIII. Other Comprehensive Income (OCI)						
i) Items that will not be reclassified to profit or loss:						
a) Re-measurement gains / (losses) on defined benefit plans	67.51	(9.62)	(48.01)	38.06	(55.39)	
b) Income tax effect on above	(19.66)	2.80	13.97	(11.08)	16.13	
Total Other Comprehensive Income	47.85	(6.82)	(34.04)	26.98	(39.26)	
IX. Total Comprehensive Income for the Period / Year (VII + VIII)	1,838.61	2,171.24	(676.42)	4,104.14	4,075.41	
X. Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up) (Refer Note 2)	1,141.19	1,140.60	1,140.60	1,141.19	1,140.60	
XI. Other Equity excluding Revaluation Reserve	-	-	-	68,831.60	64,288.26	
XII. Earning per equity share (in Rs.) (Face value of Re. 1/- each)						
Basic (Not Annualised)*	1.57 *	1.91 *	(0.56) *	3.57	3.61	
Diluted (Not Annualised)*	1.57 *	1.91 *	(0.56) *	3.57	3.61	



BOROSIL LIMITED
AUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in lakhs)

S. No.	Particulars	Standalone				
		Quarter ended			Year ended	
		(31/03/2021)	(31/12/2020)	(31/03/2020)	(31/03/2021)	(31/03/2020)
	(Refer Note 7)	Unaudited	(Refer Note 7)	Audited	Audited	
1	Segment Revenue :					
	a. Scientificware	5,003.51	3,834.01	4,329.03	14,243.89	15,678.46
	b. Consumerware	11,806.24	15,197.35	8,636.01	38,479.05	43,403.80
	Total	16,809.75	19,031.36	12,965.04	52,722.94	59,082.26
	Less : Inter Segment Revenue	-	-	-	-	-
	Revenue from operations	16,809.75	19,031.36	12,965.04	52,722.94	59,082.26
2	Segment Results (Profit / (Loss) before tax):					
	a. Scientificware	1,390.04	975.79	1,129.08	3,013.30	3,150.63
	b. Consumerware	1,430.22	1,735.30	(250.10)	2,776.56	4,088.75
	c. Investments	221.92	497.48	153.82	937.87	516.39
	Total	3,042.18	3,208.57	1,032.80	6,727.73	7,755.77
	Less:- Finance Cost	48.20	10.75	96.75	176.18	467.45
	Less:- Exceptional Items	-	-	-	-	-
	Less:- Other unallocable expenditure (net of income)	131.55	152.83	1,847.20	517.34	2,244.81
	Profit / (Loss) before Tax	2,862.43	3,044.99	(911.15)	6,034.21	5,043.51
3	Segment Assets					
	a. Scientificware	9,542.59	9,572.82	11,316.62	9,542.59	11,316.62
	b. Consumerware	25,779.09	27,729.94	32,707.56	25,779.09	32,707.56
	c. Investments	31,453.46	25,221.97	18,567.94	31,453.46	18,567.94
	d. Un-allocated	15,710.50	17,068.10	18,510.63	15,710.50	18,510.63
	Total	82,485.64	79,592.83	81,102.75	82,485.64	81,102.75
4	Segment Liabilities					
	a. Scientificware	2,935.68	2,445.31	2,254.60	2,935.68	2,254.60
	b. Consumerware	7,166.13	7,530.63	6,767.89	7,166.13	6,767.89
	c. Investments	85.20	53.43	32.28	85.20	32.28
	d. Un-allocated	2,325.84	1,505.83	6,619.12	2,325.84	6,619.12
	Total	12,512.85	11,535.20	15,673.89	12,512.85	15,673.89

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

Scientificware:- Comprising of manufacturing and trading items used in Laboratories and Scientific ware.

Consumerware:- Comprising of manufacturing and trading items for Domestic use.

Investments:- Comprising of Investment activities. As the investments are not held as stock in trade, the income from investment activities has not been considered as segment revenue and accordingly not disclosed.

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



BOROSIL LIMITED

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021

(Rs. in lakhs)

Particulars	Standalone	
	As at	As at
	(31/03/2021)	(31/03/2020)
	Audited	Audited
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	22,108.97	20,507.98
(b) Capital work-in-progress	1,165.57	4,538.69
(c) Investment Property	167.63	158.52
(d) Goodwill on Amalgamation	5,931.84	5,931.84
(e) Other Intangible assets	42.61	86.41
(f) Financial Assets		
(i) Investments	11,373.93	13,315.98
(ii) Loans	235.28	19.80
(iii) Others	488.69	469.66
(g) Art Works	240.80	240.80
(h) Non Current Tax Assets (net)	642.68	591.00
(i) Other non current assets	32.12	162.30
Total non current assets	42,430.12	46,022.98
2 Current Assets		
(a) Inventories	12,976.62	17,057.20
(b) Financial Assets		
(i) Investments	19,837.49	5,225.13
(ii) Trade Receivables	5,384.71	7,732.47
(iii) Cash and cash equivalents	564.72	222.16
(iv) Bank Balances other than (iii) above	29.70	26.75
(v) Loans	46.86	56.64
(vi) Others	281.05	3,098.59
(c) Current Tax Assets (net)	-	3.44
(d) Other current assets	934.37	1,518.79
	40,055.52	34,941.17
(e) Assets held for sale	-	138.60
Total current assets	40,055.52	35,079.77
TOTAL ASSETS	82,485.64	81,102.75
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,141.19	1,140.60
(b) Other Equity	68,831.60	64,288.26
Total equity	69,972.79	65,428.86
LIABILITIES		
1 Non current Liabilities		
(a) Financial Liabilities		
(i) Other Financial Liabilities	119.05	-
(b) Provisions	219.10	162.62
(c) Deferred Tax Liabilities (net)	1,503.23	601.59
Total non current liabilities	1,841.38	764.21
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	4,340.87
(ii) Trade Payables		
A) Total outstanding dues of micro and small enterprises	1,339.77	1,176.58
B) Total outstanding dues of creditors other than micro and small enterprises	2,496.70	2,278.53
(iii) Other Financial Liabilities	5,002.78	6,234.56
(b) Other current liabilities	846.31	232.89
(c) Provisions	666.83	581.77
(d) Current Tax Liabilities (net)	319.08	64.48
Total current liabilities	10,671.47	14,909.68
TOTAL EQUITY AND LIABILITIES	82,485.64	81,102.75



BOROSIL LIMITED

AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2021

(Rs. In Lakhs)

Particulars	For the Year Ended 31st March, 2021	For the Year Ended 31st March, 2020
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	6,034.21	5,043.51
Adjusted for :		
Depreciation and Amortisation Expense	2,961.04	3,258.44
Unrealised loss / (gain) on Foreign Currency Transactions (net)	(3.34)	2.70
Gain on Financial Instruments measured at fair value through profit or loss (net)	(547.05)	(130.25)
Gain on Sale of Investments (net)	(322.73)	(103.66)
Share of loss in LLP	-	6.94
Dividend Income	-	(81.54)
Interest Income	(194.84)	(353.21)
Loss on Sale / discarding of Property, Plant and Equipment and Assets held for Sale (net)	3.30	346.58
Loss on account of Liquidation of Subsidiary	-	345.91
Provision / (Reversal) of Impairment on non current investment	-	(335.71)
Investment Advisory Charges	1.37	5.12
Share Based Payment Expense	387.76	70.34
Finance Costs	176.18	467.45
Sundry Balances Written Back (net)	(171.83)	(3.92)
Bad Debts	61.63	3.43
Provision for Credit Impaired / doubtful advances (net)	136.37	243.43
Operating Profit before Working Capital Changes	8,522.07	8,785.56
Adjusted for :		
Trade & Other Receivables	5,671.01	(2,513.54)
Inventories	4,080.58	(631.57)
Trade & Other Payables	659.52	217.34
Cash generated from operations	18,933.18	5,857.79
Direct taxes paid	(896.26)	(876.26)
Net Cash from Operating Activities	18,036.92	4,981.53
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(1,519.13)	(3,855.22)
Sale of Property, Plant and Equipment and Assets held for Sale	131.20	515.96
Investments in a Subsidiary	-	(1,750.00)
Proceeds from Liquidation of a Subsidiary	-	169.72
Purchase of Investments	(14,810.27)	(3,870.82)
Sale of Investments	3,009.67	4,634.24
Movement in Loans & advances	(214.77)	-
Investment Advisory Charges Paid	(1.37)	(8.83)
Interest on Investment/Loans	129.41	835.74
Dividend Received	-	81.54
Net Cash (used in) Investing Activities	(13,275.26)	(3,247.67)
C. Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	76.55	-
Repayment of Non-current Borrowings	-	(664.01)
Movement in Current Borrowings (net)	(4,340.87)	(1,125.69)
Lease Payments	(3.58)	-
Margin Money (net)	(4.53)	21.76
Interest Paid	(146.64)	(463.49)
Net Cash (used in) Financing Activities	(4,419.07)	(2,231.43)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	342.59	(497.57)
Opening Balance of Cash and Cash Equivalents	222.16	719.67
Closing Balance of Cash and Cash Equivalents	564.72	222.16
Unrealised Gain / (loss) on Foreign Currency Transactions (net)	(0.03)	0.06
Closing Balance of Cash and Cash Equivalents	564.75	222.10



1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2021.
2. Pursuant to exercise of the options under "Borosil Limited - Special Purpose Employee Stock Option Plan 2020' ("ESOP 2020"), during the quarter, the Company has made allotment of 59930 Equity Shares of the face value of Re. 1 each, which has resulted into increase of paid up Equity Share capital by Rs. 0.60 Lakhs and Securities Premium by Rs 117.74 Lakhs.
3. The outbreak of Corona virus (COVID-19) pandemic is causing significant disturbance and slowdown of economic activities all over the world including India. The Company's operations and financials particularly during the first half of the year under review were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the audited standalone financial results, including assessment of recoverable value of its assets such as Trade receivable, Inventories and Investment etc. and current indicators of future economic conditions. The Company will continue to closely monitor any material changes arising out of future economic conditions and impact on its business.
4. Pursuant to the Scheme of Amalgamation and Arrangement as approved by the National Company Law Tribunal, Mumbai Bench, vide its order dated 15th January, 2020 having appointed date 1st October, 2018 ("the Scheme"), the Board of Directors of the Company has approved "Borosil Limited – Special Purpose Employee Stock Option Plan 2020" and 4,43,388 options were granted to the eligible employees (holders of original options granted by the demerged Company on 2nd November, 2017 & 24th July, 2018 under Borosil Employee Stock Option Scheme 2017 and are eligible for the options of Borosil Limited in the ratio of 1:1). Employee Benefits Expense includes Share based payment expenses of Rs. Nil and of Rs. 360.95 lakhs for the Quarter and year ended 31st March, 2021 respectively in respect of above options, from the original respective date of grants by the demerged Company till the year ended 31st March, 2021.
5. There had been a fire on 1st April, 2021 in the warehouse situated at the Bharuch plant of the Company resulting in loss of property including inventories of finished goods, raw materials etc. but there are no human casualties or injuries. The Company has insurance in place to cover the damages at the warehouse. The Company is in dialogue with Insurance Company to finalise the assessment of the Claim.
6. The Board of Directors has recommended a dividend of Re.1/- on equity shares of Re. 1/- each for the year ended 31st March, 2021.
7. 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, 2021 and 31st March 2020 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.



For **Borosil Limited**

Shreevar Kheruka
Managing Director & CEO
(DIN 01802416)

Place: Mumbai
Date :27.05.2021

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 LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of Consolidated Financial Results of **Borosil Limited** ("Holding company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter ended 31st March, 2021 and for the period from 1st April, 2020 to 31st March, 2021 ("the Statement"), 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, the Statement:

- a. includes the results of the entities listed as per below:
List of subsidiaries:
Klass Pack Limited, Borosil Technologies Limited and Acalypha Realty 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 ended 31st March, 2021 and for the period from 1st April, 2020 to 31st March, 2021.

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 consolidated financial results 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 is sufficient and appropriate to provide a basis for our opinion.



Emphasis of Matter

We draw attention to Note 5 to the Statement in respect of fire at Company's warehouse situated at Bharuch on 1st April, 2021, resulting in loss of property including inventories of finished goods, raw materials etc. The Company is in process of assessing the impact of the same on its financial position. Our opinion is not modified in respect of this matter.

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 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 the Group 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.



Pathak H.D. & Associates LLP

Chartered Accountants

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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 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.

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.



Pathak H.D. & Associates LLP

Chartered Accountants

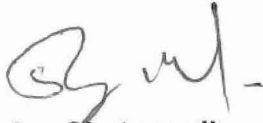
Other Matters

The Statement includes the consolidated financial results for the quarter ended 31st March, 2021 and 31st March, 2020 being the balancing figures between audited figures in respect of the figures of the respective full financial year and the published /restated year to date figures up to the nine months ended 31st December, 2020 and 2019.

For Pathak H. D. & Associates LLP

Chartered Accountants

Registration No. 107783W/W100593



Gyandeo Chaturvedi

Partner

Membership No. 46806

UDIN No. ^{21046806AAAAAL2809}
21046806AAAAAL2809



Place: Mumbai

Date: 27th May, 2021

BOROSIL LIMITED

CIN: L36100MH2010PLC292722

Regd. Office : 1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051
Tel.No.(022) 67406300 Fax No.(022) 67406514 Website : www.borosil.com Email : borosil@borosil.com

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in lakhs except as stated)

S.No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		31/03/2021 (Refer Note 7)	31/12/2020 Unaudited	31/03/2020 (Refer Note 7)	31/03/2021 Audited	31/03/2020 Audited
I. Income:						
Revenue From Operations	18,405.78	20,522.57	14,175.80	58,476.93	63,585.33	
Other Income	516.48	613.35	(76.17)	1,684.29	954.13	
Total Income (I)	18,922.26	21,135.92	14,099.63	60,161.22	64,539.46	
II. Expenses:						
Cost of Materials Consumed	2,638.75	2,680.49	1,708.49	8,315.55	8,228.79	
Purchases of Stock-in-Trade	3,703.21	4,433.45	1,927.68	12,276.61	14,752.28	
Changes in Inventories of Work-in-Progress, Finished Goods and Stock-in-Trade	381.99	1,711.35	1,547.23	3,739.06	(750.34)	
Employee Benefits Expense (Refer Note 4)	2,407.80	2,138.36	1,672.65	8,423.70	7,932.55	
Finance Costs	64.41	30.63	117.31	241.69	555.61	
Depreciation and Amortization Expense	934.39	992.38	942.00	3,547.81	3,825.66	
Other Expenses	6,000.89	6,062.46	7,555.47	17,492.86	25,637.25	
Total Expenses (II)	16,131.44	18,049.12	15,470.83	54,037.28	60,181.80	
III. Profit / (Loss) before share of profit in associate, exceptional items and tax (I - II)	2,790.82	3,086.80	(1,371.20)	6,123.94	4,357.66	
IV. Share of profit in associates	-	-	-	-	-	
V. Profit / (Loss) before exceptional items and tax (III + IV)	2,790.82	3,086.80	(1,371.20)	6,123.94	4,357.66	
VI. Exceptional items	-	-	-	-	-	
VII. Profit / Loss before tax (V - VI)	2,790.82	3,086.80	(1,371.20)	6,123.94	4,357.66	
VIII. Tax Expense:						
(1) Current Tax	494.33	546.39	(125.06)	1,059.42	935.69	
(2) Deferred Tax	452.84	347.68	(183.90)	828.97	(110.06)	
Total Tax Expenses	947.17	894.07	(308.96)	1,888.39	825.63	
IX. Profit / (Loss) for the period / Year (VII - VIII)	1,843.65	2,192.73	(1,062.24)	4,235.55	3,532.03	
X. Other Comprehensive Income						
i) Items that will not be reclassified to profit or loss:						
Re-measurement gains / (losses) on defined benefit plans	70.09	(9.76)	(47.81)	40.24	(55.92)	
Income tax on above	(20.34)	2.84	13.91	(11.65)	16.26	
ii) Items that will be reclassified to profit or loss:						
Foreign currency Translation Reserve	-	-	-	-	5.58	
Income tax effect on above	-	-	-	-	-	
Total Other Comprehensive Income	49.75	(6.92)	(33.90)	28.59	(34.08)	
XI. Total Comprehensive Income for the period / year (IX + X)	1,893.40	2,185.81	(1,096.14)	4,264.14	3,497.95	
XII. Profit / (Loss) attributable to:						
Owners of the Company	1,858.41	2,175.22	(1,042.78)	4,210.43	3,576.63	
Non-controlling interest	(14.76)	17.51	(19.46)	25.12	(44.60)	
XIII. Other Comprehensive Income attributable to:						
Owners of the Company	49.44	(6.92)	(34.03)	28.27	(34.10)	
Non-controlling interest	0.31	-	0.13	0.32	0.02	
XIV. Total Comprehensive Income attributable to:						
Owners of the Company	1,907.85	2,168.30	(1,076.81)	4,238.70	3,542.53	
Non-controlling interest	(14.45)	17.51	(19.33)	25.44	(44.58)	
XV. Paid up Equity Share Capital (Face value of Re. 1/- each fully paid up) (Refer Note 2)	1,141.19	1,140.60	1,140.60	1,141.19	1,140.60	
XVII. Other Equity excluding revaluation reserve				68,334.12	63,652.58	
XVIII. Earning per Equity Share (Face value of Re. 1/- each) (in Rs.)						
Basic (Not Annualised)*	1.63 *	1.91 *	(0.91) *	3.69	3.14	
Diluted (Not Annualised)*	1.63 *	1.91 *	(0.91) *	3.69	3.14	



BOROSIL LIMITED

AUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in lakhs)

S. No.	Particulars	Consolidated				
		Quarter ended			Year ended	
		31/03/2021 (Refer Note 7)	31/12/2020 Unaudited	31/03/2020 (Refer Note 7)	31/03/2021 Audited	31/03/2020 Audited
1	Segment Revenue :					
	a. Scientificware	6,599.54	5,325.22	5,539.79	19,997.88	20,181.53
	b. Consumerware	11,806.24	15,197.35	8,636.01	38,479.05	43,403.80
	Total	18,405.78	20,522.57	14,175.80	58,476.93	63,585.33
	Less : Inter Segment Revenue	-	-	-	-	-
	Revenue from operations	18,405.78	20,522.57	14,175.80	58,476.93	63,585.33
2	Segment Results (Profit / (Loss) before tax and non-controlling interests):					
	a. Scientificware	1,342.78	1,039.29	1,043.36	3,175.78	2,910.95
	b. Consumerware	1,430.22	1,735.30	(250.10)	2,776.56	4,072.93
	c. Investments	216.88	495.76	(192.20)	930.63	178.28
	Total	2,989.88	3,270.35	601.06	6,882.97	7,162.16
	Less:- Finance cost	64.41	30.63	117.31	241.69	555.61
	Less:- Exceptional item	-	-	-	-	-
	Less:- Other unallocable expenditure (net of income)	134.65	152.92	1,854.95	517.34	2,248.89
	Profit / (Loss) before Tax	2,790.82	3,086.80	(1,371.20)	6,123.94	4,357.66
3	Segment Assets					
	a. Scientificware	19,029.49	18,599.47	19,901.88	19,029.49	19,901.88
	b. Consumerware	25,779.09	27,729.94	32,707.56	25,779.09	32,707.56
	c. Investments	24,548.22	18,424.63	11,877.98	24,548.22	11,877.98
	d. Un-allocated	16,903.40	18,216.36	19,742.63	16,903.40	19,742.63
	Total	86,260.20	82,970.40	84,230.05	86,260.20	84,230.05
4	Segment Liabilities					
	a. Scientificware	5,194.26	4,154.91	3,957.30	5,194.26	3,957.30
	b. Consumerware	7,166.13	7,530.63	6,767.89	7,166.13	6,767.89
	c. Investments	85.41	53.65	32.47	85.41	32.47
	d. Un-allocated	3,052.78	2,440.21	7,418.34	3,052.78	7,418.34
	Total	15,498.58	14,179.40	18,176.00	15,498.58	18,176.00

Note :

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

Scientificware:- Comprising of manufacturing and trading of items used in Laboratories, Scientific ware and pharmaceutical packaging.

Consumerware:- Comprising of manufacturing and trading of items for Domestic use.

Investments:- Comprising of Investment activities. As the investments are not held as stock in trade, the income from investment activities has not been considered as segment revenue and accordingly not disclosed.

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



BOROSIL LIMITED

CONSOLIDATED AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2021

(Rs. in lakhs)

Particulars	Consolidated	
	As at	As at
	31/03/2021	31/03/2020
	Audited	Audited
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	27,811.47	25,697.40
(b) Capital work-in-progress	1,266.13	4,575.94
(c) Investment Property	167.63	158.52
(d) Goodwill	6,767.07	6,767.07
(e) Other Intangible assets	51.39	100.44
(f) Financial Assets		
(i) Investments	4,681.49	6,623.67
(ii) Loans	23.10	22.25
(iii) Others	528.71	502.65
(g) Deferred Tax Assets (net)	354.05	366.61
(h) Art Works	240.80	240.80
(i) Non-current tax assets (net)	645.13	595.65
(j) Other non-current assets	62.38	585.05
Total non-current assets	42,599.35	46,236.05
2 Current Assets		
(a) Inventories	14,760.95	18,388.50
(b) Financial Assets		
(i) Investments	19,837.49	5,249.33
(ii) Trade Receivables	6,636.38	8,853.90
(iii) Cash and cash equivalents	652.30	260.76
(iv) Bank Balances other than (iii) above	107.09	100.14
(v) Loans	54.50	59.51
(vi) Others	381.89	3,117.83
(c) Current Tax Assets (net)	-	3.44
(d) Other current assets	1,230.25	1,821.99
	43,660.85	37,855.40
(e) Assets held for sale	-	138.60
Total current assets	43,660.85	37,994.00
TOTAL ASSETS	86,260.20	84,230.05
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,141.19	1,140.60
(b) Other Equity	68,334.12	63,652.58
Equity attributable to the owners	69,475.31	64,793.18
Non-controlling interest	1,286.31	1,260.87
Total Equity	70,761.62	66,054.05
LIABILITIES		
1 Non-current Liabilities		
(a) Financial liabilities		
(i) Borrowings	59.94	117.29
(ii) Other Financial Liabilities	119.05	4.84
(b) Provisions	481.99	395.49
(c) Deferred Tax Liabilities (net)	1,503.23	682.25
Total non-current liabilities	2,164.21	1,199.87
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	600.00	4,861.20
(ii) Trade Payables		
A) total outstanding dues of micro enterprises and small enterprises	1,503.92	1,272.15
B) total outstanding dues of creditors other than micro enterprises and small enterprises	3,659.63	3,180.51
(iii) Other Financial Liabilities	5,535.85	6,609.00
(b) Other current liabilities	970.66	347.53
(c) Provisions	745.23	641.26
(d) Current Tax Liabilities (Net)	319.08	64.48
Total current liabilities	13,334.37	16,976.13
TOTAL EQUITY AND LIABILITIES	86,260.20	84,230.05



BOROSIL LIMITED

CONSOLIDATED AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2021

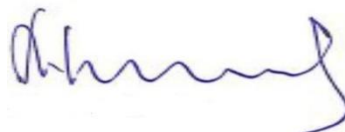
(Rs. in lakhs)

	For the Year Ended 31st March, 2021	For the Year Ended 31st March, 2020
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit before tax as per consolidated statement of profit and loss	6,123.94	4,357.66
Adjusted for :		
Depreciation and Amortisation Expense	3,547.81	3,825.66
Loss / (Gain) on Foreign Currency Transactions and Translations (net)	(7.99)	9.23
Dividend Income	-	(81.70)
Interest Income	(196.62)	(349.86)
Loss / (Gain) on sale of Investments (net)	(323.10)	(105.98)
Gain on Financial Instruments measured at fair value through profit or loss (net)	(546.93)	(131.60)
Share of Loss in LLP	-	6.94
Loss on account of Liquidation of Subsidiary	-	345.91
Loss on sale/discarding of Property, Plant and Equipment and Assets held for Sale (net)	3.30	346.58
Investment Advisory Charges	1.37	5.12
Share Based Payment Expense	391.40	70.99
Finance Costs	241.69	555.61
Sundry Balances Written Back (net)	(172.11)	(5.54)
Bad Debts	61.63	24.84
Provision for Credit Impaired / Doubtful Advances (net)	156.07	242.82
Operating Profit before Working Capital Changes	9,280.46	9,116.68
Adjusted for :		
Trade and Other Receivables	5,432.26	(2,628.42)
Inventories	3,627.55	(1,108.75)
Trade and Other Payables	1,122.51	805.15
Cash generated from Operations	19,462.78	6,184.66
Direct taxes paid	(894.07)	(876.85)
Net Cash from Operating Activities	18,568.71	5,307.81
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment	(2,159.17)	(5,563.93)
Sale of Property, Plant and Equipment and Assets held for Sale	131.20	515.96
Purchase of Investments	(14,810.25)	(3,885.42)
Sale of Investments	3,034.23	4,736.74
Investment Advisory Charges Paid	(1.37)	(8.83)
Income / Interest on Investment / Loans	135.94	832.47
Dividend Received	-	81.70
Net Cash (Used in) Investing Activities	(13,669.42)	(3,291.31)
C. Cash Flow from Financing Activities		
Proceeds from issue of share capital	76.55	-
Repayment of Non-current Borrowings	(71.27)	(785.31)
Movement in Current Borrowings (net)	(4,261.20)	(1,362.03)
Margin Money (net)	(8.53)	34.31
Lease Payments	(31.73)	(26.82)
Interest Paid	(211.46)	(546.17)
Net Cash (used in) Financing Activities	(4,507.64)	(2,686.02)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	391.65	(669.52)
Opening Balance of Cash and Cash Equivalents	260.76	930.22
Closing Balance of Cash and Cash Equivalents	652.30	260.76
Unrealised Gain / (loss) on Foreign Currency Transactions (net)	(0.11)	0.06
Closing Balance of Cash and Cash Equivalents	652.41	260.70



1. The above consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2021.
2. Pursuant to exercise of the options under "Borosil Limited - Special Purpose Employee Stock Option Plan 2020' ("ESOP 2020"), during the quarter, the Company has made allotment of 59930 Equity Shares of the face value of Re. 1 each, which has resulted into increase of paid up Equity Share capital by Rs. 0.60 Lakhs and Securities Premium by Rs 117.74 Lakhs.
3. The outbreak of Corona virus (COVID-19) pandemic is causing significant disturbance and slowdown of economic activities all over the world including India. The Group's operations and financials particularly during the first half of the year under review were impacted due to COVID-19. The Group has taken into account the possible impact of COVID-19 in preparation of the audited consolidated financial results, including its assessment of recoverable value of Group's assets such as Trade receivable, Inventories and Investment etc. and current indicators of future economic conditions. The Group will continue to closely monitor any material changes arising out of future economic conditions and impact on its business.
4. Pursuant to the Scheme of Amalgamation and Arrangement as approved by the National Company Law Tribunal, Mumbai Bench, vide its order dated 15th January, 2020 having appointed date 1st October, 2018 ("the Scheme"), the Board of Directors of the Company has approved "Borosil Limited – Special Purpose Employee Stock Option Plan 2020" and 4,43,388 options were granted to the eligible employees (holders of original options granted by the demerged Company on 2nd November, 2017 & 24th July, 2018 under Borosil Employee Stock Option Scheme 2017 and are eligible for the options of Borosil Limited in the ratio of 1:1). Employee Benefits Expense includes Share based payment expenses of Rs. Nil and of Rs. 360.95 lakhs for the Quarter and year ended 31st March, 2021 respectively in respect of above options, from the original respective date of grants by the demerged Company till the period ended 31st March, 2021.
5. There had been a fire on 1st April, 2021 in the warehouse situated at the Bharuch plant of the Company resulting in loss of property including inventories of finished goods, raw materials etc. but there are no human casualties or injuries. The Company has insurance in place to cover the damages at the warehouse. The Company is in dialogue with Insurance Company to finalise the assessment of the Claim.
6. The Board of Directors has recommended a dividend of Re.1/- on equity shares of Re. 1/- each for the year ended 31st March, 2021.
7. 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, 2021 and 31st March 2020 are the balancing figures between the audited figures of the full financial year and the published/restated year to date figures upto the third quarter of the respective financial year.

For **Borosil Limited**



Shreevar Kheruka
Managing Director & CEO
(DIN 01802416)



Place: Mumbai
Date :27.05.2021

BOROSIL LIMITED

CIN: L36100MH2010PLC292722

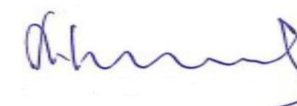
Regd. Office : 1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Cpmplex, Bandra (East), Mumbai 400 051
Tel.No.(022) 67406300 Fax No.(022) 67406514 Website : www.borosil.com Email : borosil@borosil.com

EXTRACT OF STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(Rs. in lakhs except as stated)

Particulars	Standalone			Consolidated		
	Quarter ended	Year ended	Quarter ended	Quarter ended	Year ended	Quarter ended
	(31/03/2021)	(31/03/2021)	(31/03/2020)	(31/03/2021)	(31/03/2021)	(31/03/2020)
Total income from operations	16,809.75	52,722.94	12,965.04	18,405.78	58,476.93	14,175.80
Net Profit / (loss) for the period / year before Tax and Exceptional items	2,862.43	6,034.21	(911.15)	2,790.82	6,123.94	(1,371.20)
Net Profit / (loss) for the period / year before Tax (After Exceptional items)	2,862.43	6,034.21	(911.15)	2,790.82	6,123.94	(1,371.20)
Net Profit / (loss) for the period / year after Tax (After Exceptional items)	1,790.76	4,077.16	(642.38)	1,843.65	4,235.55	(1,062.24)
Total Comprehensive Income for the period / year (Comprising profit for the period / year (after tax) and other comprehensive income (after tax))	1,838.61	4,104.14	(676.42)	1,893.40	4,264.14	(1,096.14)
Equity Share Capital	1,141.19	1,141.19	1,140.60	1,141.19	1,141.19	1,140.60
Other Equity (Excluding Revaluation Reserve as shown in the Balance Sheet)		68,831.60			68,334.12	
Earning per equity share (in Rs.) (Face value of Re. 1/- each)						
Basic (Not Annualised)*	1.57 *	3.57	(0.56) *	1.63 *	3.69	(0.91) *
Diluted (Not Annualised)*	1.57 *	3.57	(0.56) *	1.63 *	3.69	(0.91) *
<p>1. The above is an extract of the detailed format of audited Standalone and Consolidated Financial Results for the quarter and year ended 31st March, 2021, filed with the Stock Exchanges on 27th May, 2021 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the said Financial Results are available on the Stock Exchanges website (www.bseindia.com and www.nseindia.com) and on the Company's website (www.borosil.com).</p> <p>2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 27th May, 2021.</p>						

For Borosil Limited



Shreevar Kheruka
Managing Director & CEO
(DIN 01802416)

Place : Mumbai
Date: 27.05.2021