

August 13, 2024

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

Scrip Code: 544184**National Stock Exchange of India Limited**

Exchange Plaza, C-1, Block - G, Bandra Kurla

Complex,

Bandra (East), Mumbai – 400 051

Symbol: BOROSCI

Dear Sirs,

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

This is to inform that the Board of Directors of the Company at their Meeting held today i.e. Tuesday, August 13, 2024, inter-alia, have considered and approved / noted the following:

1. The Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2024, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today, along with the Limited Review Reports thereon, are attached.
2. Resignation of Mr. Rajesh Agarwal, as Chief Financial Officer and Key Managerial Personnel with effect from close of business hours on August 13, 2024, on medical grounds. However, Mr. Rajesh Agarwal, would continue to be associated with the Company in his capacity as General Manager-Commercial.
3. Appointment of Mr. Somnath Billur as the Chief Financial Officer and Key Managerial Personnel ('KMP') of the Company w.e.f. August 14, 2024 and authorized him as one of the KMP for determining the material event / information in terms of the provisions of Regulation 30 of the Listing Regulations and making necessary disclosure(s) thereto to the Stock Exchange(s).

The details as required to be disclosed under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is attached as **Annexure-1** and the details of the KMP authorized to determine and make disclosure(s) to the Stock Exchange(s) of any material events / information is attached as **Annexure-2**.

The aforesaid meeting of the Board of Directors commenced at 3:30 p.m. and concluded at 11:00 p.m.

You are requested to take the same on record.



Borosil Scientific Limited

(Formerly known as Klass Pack Limited)

CIN : L74999MH1991PLC061851

Registered & Corporate Office

1101, Crescenzo, G-Block, Opp. MCAClub, Bandra Kurla Complex,
Bandra(E), Mumbai-400 051, India

T +91 22 6740 6300

F +91 22 6740 6514

E bsl@borosil.com

W www.borosilscientific.com

The above information is also available on the website of the Company www.borosilscientific.com

Thanking you,

For Borosil Scientific Limited

Sanjay Gupta
Company Secretary & Compliance Officer
(Membership No. ACS - 24641)

Annexure 1 - Details required under Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Particulars	Mr. Rajesh Agarwal	Mr. Somnath Billur
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	The Board of Directors in their meeting held today took note of the resignation of Mr. Rajesh Agarwal as Chief Financial Officer & Key Managerial Personnel of the Company with effect from close of business hours on August 13, 2024. A copy of the resignation letter is enclosed. However, Mr. Agarwal will continue to be associated with the Company in his capacity as General Manager – Commercial	The Board of Directors in their meeting held today, based on the recommendation of the Nomination and Remuneration Committee and Audit Committee considered and approved the appointment of Mr. Somnath Billur as Chief Financial Officer and Key Managerial Personnel of the Company effective August 14, 2024.
Date of appointment / reappointment / cessation (as applicable) & term of appointment / re-appointment ;	with effect from close of business hours on August 13, 2024	August 14, 2024. Terms of Appointment - as per employment terms of the Company.
Brief profile (in case of appointment)	Not Applicable	<i>"Mr. Somnath Billur, a qualified Chartered Accountant by profession has accumulated over 15 years of extensive experience in the field of Accounts, Finance, Direct Tax, Indirect Tax, Audit, Regulatory and Corporate Compliances. He is associated with Borosil Group for more than a decade and played a key role in several pivotal projects of the Group such as the Implementation of GST and Ind AS, as well as overseeing Schedule III Compliance across the group. His academic credentials include Chartered Accountant (CA) with achieving the 9th AIR in CA PE II exam, securing the 3rd rank in M. COM and B.COM at Shivaji University, completing the Ind AS course of ICAI, and clearing CFA (US) level 1."</i>
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	

Annexure 2 – Pursuant to Regulation 30(5) of Listing Regulations, the details of KMP authorized to determine and make disclosure(s) to the Stock Exchange(s) of any material events/ information is as under:

(A) Persons authorized for the purpose of determining the materiality of an event

No.	Name	Designation	Contact details
1.	Mr. Vinayak Patankar	Whole-time Director & CEO	Telephone: 022 – 6740 6300 Email ID: bsl.secretarial@borosil.com
2.	Mr. Somnath Billur	Chief Financial Officer	Telephone: 022 – 6740 6300 Email ID: somnath.billur@borosil.com

(B) Persons for making disclosure to the Stock Exchanges

No.	Name	Designation	Contact details
1.	Mr. Vinayak Patankar	Whole-time Director & CEO	Telephone: 022 – 6740 6300 Email ID: bsl.secretarial@borosil.com
2.	Mr. Somnath Billur	Chief Financial Officer	Telephone: 022 – 6740 6300 Email ID: somnath.billur@borosil.com
3.	Mr. Sanjay Gupta	Company Secretary & Compliance Officer	Telephone: 022 – 6740 6300 Email ID: sanjay.gupta@borosil.com

August 13, 2024

To,
The Board of Directors
Borosil Scientific Limited
1101, 11th Floor, Crescenzo, G-Block, Plot No. C-38,
Opp. MCA Club, Bandra Kurla Complex, Bandra East,
Mumbai - 400 051

Sub: Resignation from the post of Chief Financial Officer and Key Managerial Personnel ("CFO & KMP") of the company

Dear Sir/Ma'am,

I, Rajesh Kumar Agarwal, hereby intends to tender my resignation from the post of Chief Financial Officer and Key Managerial Personnel of the company due to medical reasons, with effect from the closing of business hours of August 13, 2024.

I wish to express my gratitude towards the Board of Directors of the company for giving me the opportunity to serve on the Board and for their valuable support during my tenure.

Thanking You,

Rajesh Agarwal

A handwritten signature in black ink, appearing to be 'Rajesh Agarwal', written in a cursive style.

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

To,

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

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Borosil Scientific Limited (Formerly Known as Klass Pack Limited)** ("the Company") for the quarter ended 30th June 2024 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation"), as amended.
2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



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

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720WW100355



Anuj Bhatia

Partner

Membership No. 122179

UDIN No. 24122179BKFBIM2862



Place: Mumbai

Date: 13th August, 2024

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in lakhs except as stated)

S. No.	Particulars	Standalone			
		Quarter ended			Year ended
		(30/06/2024)	(31/03/2024)	(30/06/2023)	(31/03/2024)
I. Income:					
Revenue From Operations	9,339.78	10,266.13	7,971.12	35,514.59	
Other Income	214.14	165.25	104.22	539.02	
Total Income (I)	9,553.92	10,431.38	8,075.34	36,053.61	
II. Expenses:					
Cost of Materials Consumed	3,050.37	3,092.23	2,785.71	11,492.64	
Purchases of Stock-in-Trade	179.96	573.77	112.38	1,029.73	
Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	33.83	61.34	6.57	159.84	
Employee Benefits Expense	1,508.38	1,427.19	1,573.09	6,124.47	
Finance Costs	24.40	50.95	29.67	141.51	
Depreciation and Amortization Expense	420.06	407.16	336.98	1,506.35	
Other Expenses	3,471.40	3,221.33	2,866.98	11,600.19	
Total Expenses (II)	8,688.40	8,833.97	7,711.38	32,054.73	
III. Profit Before Exceptional Items and Tax (I - II)	865.52	1,597.41	363.96	3,998.88	
IV. Exceptional Items	-	-	-	-	
V. Profit Before Tax (III - IV)	865.52	1,597.41	363.96	3,998.88	
VI. Tax Expense:					
(1) Current Tax	128.68	611.92	112.66	1,310.54	
(2) Deferred Tax	89.70	(221.27)	(168.38)	(457.59)	
Total Tax Expenses	218.38	390.65	(55.72)	852.95	
VII. Profit for the Period / Year (V - VI)	647.14	1,206.76	419.68	3,145.93	
VIII. Other Comprehensive Income (OCI)					
Items that will not be reclassified to profit or loss:					
a) Re-measurement gains / (losses) on defined benefit plans	(4.78)	18.78	(39.64)	(22.95)	
b) Income tax effect on above	1.20	(6.23)	9.98	5.78	
Total Other Comprehensive Income	(3.58)	12.55	(29.66)	(17.17)	
IX. Total Comprehensive Income for the Period / Year (VII + VIII)	643.56	1,219.31	390.02	3,128.76	
X. Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)	887.96	887.96	28.60	887.96	
XI. Share Capital Pending Issuance (Refer Note 3)	-	-	858.21	-	
XII. Other Equity excluding Revaluation Reserve				36,333.45	
XIII. Earning per equity share (in Rs.) (Face value of Re. 1/- each) (Refer Note 3)					
Basic (Not Annualised)*	0.73 *	1.36*	0.47 *	3.55	
Diluted (Not Annualised)*	0.73 *	1.36*	0.47 *	3.55	



BOROSIL SCIENTIFIC LIMITED
(FORMERLY KNOWN AS KCLASS PACK LIMITED)

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in lakhs)

S. No.	Particulars	Standalone			
		Quarter ended		Year ended	
		(30/06/2024)	(31/03/2024)	(30/06/2023)	(31/03/2024)
1	Segment Revenue :				
	a. Scientific – Laboratory Glass & equipment	5,877.37	7,046.23	4,878.25	22,336.34
	b. Glassware	3,306.61	3,059.70	3,016.83	12,635.06
	c. Others	155.80	160.20	76.04	543.19
	Total	9,339.78	10,266.13	7,971.12	35,514.59
	Less : Inter Segment Revenue	-	-	-	-
	Revenue from operations	9,339.78	10,266.13	7,971.12	35,514.59
2	Segment Results (Profit before tax):				
	a. Scientific – Laboratory Glass & equipment	1,539.79	2,266.97	798.63	5,391.10
	b. Glassware	(293.16)	(299.52)	(403.71)	(815.90)
	c. Others	33.04	82.35	24.77	137.69
	Total	1,279.67	2,049.80	419.69	4,712.89
	Less:- Finance Cost	24.40	50.95	29.67	141.51
	Less:- Other unallocable expenditure (net of income)	389.75	401.44	26.06	572.50
	Profit before Tax	865.52	1,597.41	363.96	3,998.88
3	Segment Assets				
	a. Scientific – Laboratory Glass & equipment	13,027.17	13,779.70	12,813.80	13,779.70
	b. Glassware	12,232.25	11,929.67	11,153.62	11,929.67
	c. Others	351.97	416.71	323.84	416.71
	f. Un-allocated	21,059.91	21,535.69	19,757.77	21,535.69
	Total	46,671.30	47,661.77	44,049.03	47,661.77
4	Segment Liabilities				
	a. Scientific – Laboratory Glass & equipment	3,429.57	3,869.16	3,152.62	3,869.16
	b. Glassware	2,758.02	3,323.71	2,841.32	3,323.71
	c. Others	60.01	51.10	29.20	51.10
	f. Un-allocated	1,460.44	2,098.10	2,444.98	2,098.10
	Total	7,708.04	9,342.07	8,468.12	9,342.07

Note :

The responsibility of identifying reportable segments lies with the Chief Operating Decision Maker (CODM) as per the Indian Accounting Standard 108 "Operating Segments". Considering the categories of business operations conducted and based on the future business plans, during the period, the CODM has adopted a new enhanced approach towards monitoring and allocation of the resources to the business, accordingly during the quarter, the Company has identified two segments, namely "Scientific – Laboratory Glass & equipment" and "Glassware" as against "Scientificware" and "Consumerware" till 31st March, 2024. The figures for the previous periods / year have been regrouped to make them comparable with those of the current period.



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:- 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, Process System etc.

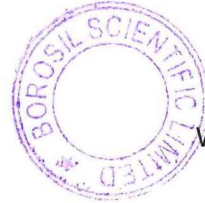
Unallocated:- Consists of income, expenses, assets and liabilities which can not be directly identified to any of the above segments.



Notes on Unaudited Standalone Financial Results for the quarter ended 30th June, 2024:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th August, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. The Equity Shares of the Company were listed on BSE Limited ('BSE') and National Stock Exchange of India Limited ('NSE') (the Stock Exchanges) with effect from 7th June, 2024. The above results have been prepared pursuant to the requirement as prescribed in the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Share Capital Pending Issuance for the quarter ended 30th June, 2023 represents shares to be issued to the shareholders of the Demerged Company pursuant to the Scheme of Arrangement approved by National Company Law Tribunal ("NCLT") vide its order date 2nd November, 2023 ("the Scheme") and accordingly the same had been considered while calculating Earnings Per Share (EPS) as per Indian Accounting Standard (Ind AS) 33 "Earnings Per Share".
4. The figures for the corresponding previous period/year have been rearranged/regrouped wherever necessary. The figures for the quarter ended 30th June, 2023 have been restated by the management pursuant to the Scheme, to make them comparable. The figures for the quarter ended 31st March, 2024 is the balancing figures between the audited figures of the full financial year and the unaudited published year to date figures upto the third quarter of the respective financial year.

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



Vinayak Patankar

Vinayak Patankar

Whole-time Director & CEO
(DIN 07534225)

Place: Mumbai
Date :13th August, 2024



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

To,

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Borosil Scientific Limited (Formerly Known as Klass Pack Limited)** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together refer to as "the Group") for the quarter ended 30th June, 2024 ("the statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.
2. This statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

4. The statement includes the results of its subsidiary Goel Scientific Glass Works Limited.
5. Based on our review conducted as above and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The unaudited consolidated financial result includes the interim financial information/financial results of 1 subsidiary, whose interim financial information/financial results reflect total revenue of Rs. 1,122.38 Lakhs, total net profit/ (loss) after tax of Rs. (132.57) Lakhs and total comprehensive income of Rs. (133.37) Lakhs for the quarter ended 30th June, 2024, as considered in the unaudited consolidated financial results. The interim financial information/financial results of the above subsidiary have been reviewed by other auditor, whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to amount and disclosures included in respect of that subsidiary is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.



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

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355



Anuj Bhatia

Partner

Membership No. 122179

UDIN No. 24122179BKFBIN8756



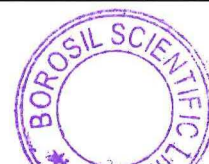
Place: Mumbai

Date: 13th August, 2024

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in lakhs except as stated)

S. No.	Particulars	Consolidated			
		Quarter ended			Year ended
		(30/06/2024)	(31/03/2024)	(30/06/2023)	(31/03/2024)
I. Income:					
Revenue From Operations	10,419.73	11,538.85	8,754.27	39,457.84	
Other Income	215.60	180.21	111.47	542.40	
Total Income (I)	10,635.33	11,719.06	8,865.74	40,000.24	
II. Expenses:					
Cost of Materials Consumed	3,409.04	3,438.39	3,001.78	12,847.10	
Purchases of Stock-in-Trade	210.53	783.88	112.14	1,549.42	
Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	110.86	38.68	220.66	76.69	
Employee Benefits Expense	1,923.30	1,828.43	1,783.66	7,523.70	
Finance Costs	39.77	66.80	75.85	270.17	
Depreciation and Amortization Expense	456.71	445.23	364.58	1,644.87	
Other Expenses	3,782.77	3,655.34	3,064.83	12,933.18	
Total Expenses (II)	9,932.98	10,256.75	8,623.50	36,845.13	
III. Profit before share of profit in associate, exceptional items and tax (I - II)	702.35	1,462.31	242.24	3,155.11	
IV. Share of profit in associates	-	-	-	-	
V. Profit before Exceptional Items and tax (III + IV)	702.35	1,462.31	242.24	3,155.11	
VI. Exceptional Items	-	-	-	-	
VII. Profit Before Tax (V - VI)	702.35	1,462.31	242.24	3,155.11	
VIII. Tax Expense:					
(1) Current Tax	128.68	611.92	112.66	1,310.54	
(2) Deferred Tax	71.39	(95.56)	(199.01)	(503.58)	
Total Tax Expenses	200.07	516.36	(86.35)	806.96	
IX. Profit for the Period / Year (VII - VIII)	502.28	945.95	328.59	2,348.15	
X. Other Comprehensive Income (OCI)					
Items that will not be reclassified to profit or loss:					
a) Re-measurement gains / (losses) on defined benefit plans	(5.85)	20.08	(39.63)	(27.59)	
b) Income tax effect on above	1.47	(6.56)	9.98	6.95	
Total Other Comprehensive Income	(4.38)	13.52	(29.65)	(20.64)	
XI. Total Comprehensive Income for the period / year (IX + X)	497.90	959.47	298.94	2,327.51	
XII. Profit attributable to:					
Owners of the Company	503.68	929.39	337.54	2,355.86	
Non-controlling interest	(1.40)	16.56	(8.95)	(7.71)	
XIII. Other Comprehensive Income attributable to:					
Owners of the Company	(4.37)	13.47	(29.65)	(20.49)	
Non-controlling interest	(0.01)	0.05	-	(0.15)	
XIV. Total Comprehensive Income attributable to:					
Owners of the Company	499.31	942.86	307.89	2,335.37	
Non-controlling interest	(1.41)	16.61	(8.95)	(7.86)	
XV. Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)	887.96	887.96	28.60	887.96	
XVI. Share Capital Pending Issuance (Refer Note 3)	-	-	858.21	-	
XVII. Other Equity excluding Revaluation Reserve				35,603.42	
XVIII. Earning per equity share (in Rs.) (Face value of Re. 1/- each) (Refer Note 3)					
Basic (Not Annualised)*	0.57 *	1.05 *	0.38*	2.65	
Diluted (Not Annualised)*	0.57 *	1.05 *	0.38*	2.65	



BOROSIL SCIENTIFIC LIMITED
(FORMERLY KNOWN AS KCLASS PACK LIMITED)

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in lakhs)

S. No.	Particulars	Consolidated			
		Quarter ended			Year ended
		(30/06/2024)	(31/03/2024)	(30/06/2023)	(31/03/2024)
1	Segment Revenue :				
	a. Scientific – Laboratory Glass & equipment and Process System	6,957.32	8,318.95	5,661.40	26,279.59
	b. Glassware	3,306.61	3,059.70	3,016.83	12,635.06
	c. Others	155.80	160.20	76.04	543.19
	Total	10,419.73	11,538.85	8,754.27	39,457.84
	Less : Inter Segment Revenue	-	-	-	-
	Revenue from operations	10,419.73	11,538.85	8,754.27	39,457.84
2	Segment Results (Profit before tax and non-controlling interests):				
	a. Scientific – Laboratory Glass & equipment and Process System	1,391.99	2,147.72	723.09	4,675.99
	b. Glassware	(293.16)	(299.52)	(403.71)	(815.90)
	c. Others	33.04	82.35	24.77	137.69
	Total	1,131.87	1,930.55	344.15	3,997.78
	Less:- Finance Cost	39.77	66.80	75.85	270.17
	Less:- Other unallocable expenditure (net of income)	389.75	401.44	26.06	572.50
	Profit before Tax	702.35	1,462.31	242.24	3,155.11
3	Segment Assets				
	a. Scientific – Laboratory Glass & equipment and Process System	18,224.39	19,016.78	16,197.24	19,016.78
	b. Glassware	12,232.25	11,929.67	11,153.62	11,929.67
	c. Others	351.97	416.71	323.84	416.71
	d. Un-allocated	17,498.04	17,955.33	19,757.77	17,955.33
	Total	48,306.65	49,318.49	47,432.47	49,318.49
4	Segment Liabilities				
	a. Scientific – Laboratory Glass & equipment and Process System	5,172.97	5,565.94	6,492.43	5,565.94
	b. Glassware	2,758.02	3,323.71	2,841.32	3,323.71
	c. Others	60.01	51.10	29.20	51.10
	d. Un-allocated	2,198.24	2,758.23	2,444.98	2,758.23
	Total	10,189.24	11,698.98	11,807.93	11,698.98

Note :

The responsibility of identifying reportable segments lies with the Chief Operating Decision Maker (CODM) as per the Indian Accounting Standard 108 "Operating Segments". Considering the categories of business operations conducted and based on the future business plans, during the period, the CODM has adopted a new enhanced approach towards monitoring and allocation of the resources to the business, accordingly during the quarter, the Group has identified two segments, namely "Scientific – Laboratory Glass & equipment and Process System" and "Glassware" as against "Scientificware" and "Consumerware" till 31st March, 2024. The figures for the previous periods / year have been regrouped to make them comparable with those of the current period.

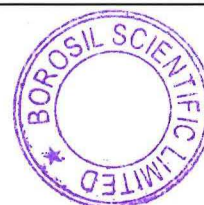
As per Indian Accounting Standard 108 on 'Operating Segment' (Ind-AS 108), the Group has reported "Segment information", as described below:

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.



Notes on Unaudited Consolidated Financial Results for the quarter ended 30th June, 2024:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th August, 2024. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. The Equity Shares of the Company were listed on BSE Limited ('**BSE**') and National Stock Exchange of India Limited ('**NSE**') (the Stock Exchanges) with effect from 7th June, 2024. The above results have been prepared pursuant to the requirement as prescribed in the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. Share Capital Pending Issuance for the quarter ended 30th June, 2023 represents shares to be issued to the shareholders of the Demerged Company pursuant to the Scheme of Arrangement approved by National Company Law Tribunal ("NCLT") vide its order date 2nd November, 2023 ("the Scheme") and accordingly the same had been considered while calculating Earnings Per Share (EPS) as per Indian Accounting Standard (Ind AS) 33 "Earnings Per Share".
4. The figures for the corresponding previous period/year have been rearranged/regrouped wherever necessary. The figures for the quarter ended 30th June, 2023 have been restated by the management pursuant to the Scheme, to make them comparable. The figures for the quarter ended 31st March, 2024 is the balancing figures between the audited figures of the full financial year and the unaudited published year to date figures upto the third quarter of the respective financial year.

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

Place: Mumbai
Date : 13th August, 2024



A handwritten signature in blue ink, appearing to read "Vinayak Patankar".

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



EXTRACT OF STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in lakhs except as stated)

Particulars	Standalone			Consolidated		
	Quarter ended	Quarter ended	Year Ended	Quarter ended	Quarter ended	Year Ended
	(30/06/2024)	(30/06/2023)	(31/03/2024)	(30/06/2024)	(30/06/2023)	(31/03/2024)
Total income from operations	9,339.78	7,971.12	35,514.59	10,419.73	8,754.27	39,457.84
Net Profit for the period / year before Tax and Exceptional items	865.52	363.96	3,998.88	702.35	242.24	3,155.11
Net Profit for the period / year before Tax (After Exceptional items)	865.52	363.96	3,998.88	702.35	242.24	3,155.11
Net Profit for the period / year after Tax (After Exceptional items)	647.14	419.68	3,145.93	502.28	328.59	2,348.15
Total Comprehensive Income for the period / year (Comprising profit for the period / year (after tax) and other comprehensive income (after tax))	643.56	390.02	3,128.76	497.90	298.94	2,327.51
Equity Share Capital	887.96	28.60	887.96	887.96	28.60	887.96
Share Capital Pending Issuance	-	858.21	-	-	858.21	-
Other Equity (Excluding Revaluation Reserve as shown in the Balance Sheet)			36,333.45			35,603.42
Earning per equity share (in Rs.) (Face value of Re. 1/- each)						
Basic (Not Annualised)*	0.73 *	0.47 *	3.55	0.57 *	0.38*	2.65
Diluted (Not Annualised)*	0.73 *	0.47 *	3.55	0.57 *	0.38*	2.65

1. The above is an extract of the detailed format of unaudited Standalone and Consolidated Financial Results for the quarter ended 30th June, 2024, filed with the Stock Exchanges on 13th August, 2024 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 websites of Stock Exchanges (www.bseindia.com and www.nseindia.com) and on the Company's website (www.borosilscientific.com).

2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2024.

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




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