

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

February 11, 2025

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400 001

Scrip Code: **544184**

Dear Sir(s),

The National Stock Exchange of India Limited

Exchange Plaza, C-1, Block G, Bandra-Kurla Complex, Bandra (East), Mumbai 400 051

Trading Symbol: **BOROSCI**

Sub: Integrated Filing (Financial) for the quarter and nine months ended December

31, 2024

Pursuant to the Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFDPod-2/CIR/P/2024/185 dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The same is also hosted on the Company's website at https://www.borosilscientific.com/investor/corporate-announcements/.

Please take the above on record.

Thanking You,

Yours faithfully,

For Borosil Scientific Limited

Sanjay Gupta Company Secretary & Compliance Officer ICSI Membership No.: A24641

Encl: as above.



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

To,

The Board of Directors of Borosil Scientific Limited (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 and nine months ended 31st December 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.



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

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355

Anuj Bhatia

Partner

Membership No. 122179

UDIN No: 25122179BMLIZT8895

Place: Mumbai

Date: 11th February, 2025



BOROSIL SCIENTIFIC LIMITED

(FORMERLY KNOWN AS KLASS PACK LIMITED)

CIN: L74999MH1991PLC061851

Regd. Office: 1101, 11th floor, Crescenzo, G-Block, Plot No.C-38, Opp. MCA Club, Bandra Kurla Complex, Bandra (East), Mumbai 400 051 Tel.No.(022) 67406300 Fax No.(022) 67406514 Website: www.borosilscientific.com Email: bsl@borosil.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Rs. in lakhs except as stated)

		(Rs. in lakhs except as stated) Standalone								
S.	Particulars	-	Quarter ended		Nine Mor	Year ended				
No.	Tattodiaio	(31/12/2024)	(30/09/2024)	(31/12/2023)		(31/12/2023)	(31/03/2024)			
I.	Income:	(0111212021)	(00/00/2021)	(011121220)	(0111212021)	(0111212020)	(0 11 0 0 1 2 0 1 1)			
	Revenue From Operations	9,364.84	8.738.46	8,870.02	27,478.88	25,356.12	35,645.97			
	Other Income	176.74	156.17	107.20	511.25	266.11	407.64			
	Total Income (I)	9,541.58	8,894.63	8,977.22	27,990.13	25,622.23	36,053.61			
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11.	Expenses:									
	Cost of Materials Consumed	3,122.76	2,774.31	2,950.79	8,947.44	8,400.41	11,492.64			
	Purchases of Stock-in-Trade	227.74	255.78	182.65	663.48	455.96	1,029.73			
	Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	172.72	(242.28)	83.45	(35.73)	98.50	159.84			
	Employee Benefits Expense	1,532.57	1,481.64	1,524.40	4,522.59	4,697.28	6,124.47			
	Finance Costs	18.00	17.71	33.64	60.11	90.56	141.51			
	Depreciation and Amortization Expense	417.72	423.44	411.97	1,261.22	1,099.19	1,506.35			
	Other Expenses	3,118.06	3,102.10	2,760.66	9,691.56	8,378.86	11,600.19			
	Total Expenses (II)	8,609.57	7,812.70	7,947.56	25,110.67	23,220.76	32,054.73			
III.	Profit Before Exceptional Items and Tax (I - II)	932.01	1,081.93	1,029.66	2,879.46	2,401.47	3,998.88			
IV.	Exceptional Items	-	-	-	-	-	-			
V.	Profit Before Tax (III - IV)	932.01	1,081.93	1,029.66	2,879.46	2,401.47	3,998.88			
VI.	Tax Expense:									
	(1) Current Tax	243.60	315.79	288.95	688.07	698.62	1,310.54			
	(2) Deferred Tax	19.99	(2.55)	(4.35)	107.14	(236.32)	(457.59)			
	Total Tax Expenses	263.59	313.24	284.60	795.21	462.30	852.95			
VII.	Profit for the Period / Year (V - VI)	668.42	768.69	745.06	2,084.25	1,939.17	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	(5.18)	(5.61)	2.16	(15.57)	(41.73)	(22.95)			
	benefit plans	(5.10)	(3.01)	2.10	(13.57)	(41.73)	(22.95)			
	b) Income tax effect on above	1.30	1.42	0.96	3.92	12.01	5.78			
	Total Other Comprehensive Income	(3.88)	(4.19)	3.12	(11.65)	(29.72)				
IX.	Total Comprehensive Income for the Period /	664.54	764.50	748.18	2,072.60	1,909.45	3,128.76			
	Year (VII + VIII)									
X.	Paid-up Equity Share Capital (Face value of Re.	889.02	888.62	887.96	889.02	887.96	887.96			
XI.	1/- each fully paid up) (Refer Note 2) Other Equity excluding Revaluation Reserve						36,333.45			
XII.	Earning per equity share (in Rs.) (Face value of Re. 1/- each)									
	Basic (Not Annualised)*	0.75 *	0.87 *	0.84 *	2.35 *	2.18 *	3.55			
	Diluted (Not Annualised)*	0.75 *	0.87 *	0.84 *	2.35 *	2.18 *	3.55			





BOROSIL SCIENTIFIC LIMITED

(FORMERLY KNOWN AS KLASS PACK LIMITED)

UNAUDITED STANDALONE SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in lakhs)

		Standalone								
S.	Particulars		Quarter ended		Nine Months ended		Year ended			
No.		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024)			
1	Segment Revenue :									
	a. Scientific – Laboratory Glass & equipment and Process System	6,303.68	5,661.82	5,525.12	17,926.49	15,523.85	22,612.01			
	b. Glassware	2,943.23	2,960.72	3,269.51	9,227.10	9,616.25	12,684.49			
	c. Others	117.93	115.92	75.38	325.29	216.03	349.47			
	Total	9,364.84	8,738.46	8,870.02	27,478.88	25,356.12	35,645.97			
	Less : Inter Segment Revenue	-	-	-	-	-	-			
	Revenue from operations	9,364.84	8,738.46	8,870.02	27,478.88	25,356.12	35,645.97			
2	Segment Results (Profit /(Loss)before tax): a. Scientific – Laboratory Glass & equipment and Process System	1,817.53	1,738.02	1,176.12	5,093.18	3,100.33	5,384.21			
	b. Glassware	(515.83)	(233.98)	(34.36)	(1,042.97)	(516.38)	(815.90			
	c. Others	37.42	69.84	29.17	142.46	79.14	144.58			
	Total	1,339.12	1,573.88	1,170.93	4,192.67	2,663.09	4,712.89			
	Less:- Finance Cost	18.00	17.71	33.64	60.11	90.56	141.51			
- 1	Less:- Other unallocable expenditure (net of income)	389.11	474.24	107.63	1,253.10	171.06	572.50			
	Profit before Tax	932.01	1,081.93	1,029.66	2,879.46	2,401.47	3,998.88			
3	Segment Assets a. Scientific – Laboratory Glass & equipment and Process System	14,939.41	14,994.84	14,015.68	14,939.41	14,015.68	14,382.31			
	b. Glassware	11,011.62	10,867.83	10,436.47	11,011.62	10,436.47	11,463.54			
	c. Others	244.57	220.49	234.66	244.57	234.66	280.22			
	d. Un-allocated	21,116.47	20,945.49	20,903.18	21,116.47	20,903.18	21,535.70			
	Total	47,312.07	47,028.65	45,589.99	47,312.07	45,589.99	47,661.77			
4	Segment Liabilities a. Scientific – Laboratory Glass & equipment and Process System	3,511.15	3,536.45	3,796.19	3,511.15	3,796.19	4,506.54			
	b. Glassware	1,862.36	1,975.05	2,356.22	1,862.36	2,356.22	2,702.41			
	c. Others	27.22	23.86	21.26	27.22	21.26	35.02			
	d. Un-allocated	1,395.57	1,673.70	2,314.67	1,395.57	2,314.67	2,098.10			
	Total	6,796.30	7,209.06	8,488.34	6,796.30	8,488.34	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 ended, the CODM has adopted a new enhanced approach towards monitoring and allocation of the resources to the business, accordingly for the quarter and nine months ended, the Company has identified two segments, namely "Scientific – Laboratory Glass & equipment and Process System" and "Glassware". 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 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.







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Bandra(E), Mumbai-400 051, India

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W www.borosilscientific.com

Notes on Unaudited Standalone Financial Results for the quarter and Nine Months ended 31st December, 2024:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th February, 2025. The Statutory Auditor of the Company has carried out a Limited Review of the above results.
- 2. Pursuant to exercise of the options issued under "Borosil Scientific Limited Special Purpose Employee Stock Option Plan 2023", the Company has made allotment of 39,899 Equity Shares and 1,05,690 Equity Shares, respectively of the face value of Re. 1/- each for the quarter and nine months ended 31st December, 2024, which has resulted into increase of paid up Equity Share Capital by Rs. 0.40 lakhs and Rs. 1.06 lakhs, respectively and Securities Premium by Rs. 47.77 lakhs and Rs. 122.41 lakhs, respectively.
- 3. The figures for the corresponding previous period/year have been rearranged / regrouped / reclassified wherever necessary to make them comparable.

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

Place: Mumbai

Date: 11th February, 2025

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







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

To,

The Board of Directors of Borosil Scientific Limited (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 and nine months ended 31st December, 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.

Head Office: 912, Tulsiani Chambers, 212, Nariman Point, Mumbai - 400 021, India. Tel.: +9 24163 8500 Fax: + URL: www.cas.ind.in



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

- 4. The statement includes the results of its subsidiary Goel Scientific Glass Works Limited.
- 5. Based on our review conducted as above and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The unaudited consolidated financial result includes the interim financial results of 1 subsidiary, whose interim financial results reflect total revenue of Rs. 861.55 Lakhs and Rs. 3,636.07 Lakhs, total net profit/(loss) after tax of Rs. (202.68) Lakhs and Rs. (184.94) Lakhs and total comprehensive income of Rs. (203.48) Lakhs and Rs. (187.33) Lakhs for the quarter ended 31st December, 2024 and for the period from 1st April, 2024 to 31st December, 2024 respectively, as considered in the unaudited consolidated financial results. The interim financial results of the above subsidiary have been reviewed by other auditor, whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to amount and disclosures included in respect of that subsidiary is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.





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

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355

Anuj Bhatia

Partner

Membership No. 122179

UDIN No: 25122179BMLIZU5467

Place: Mumbai

Date: 11th February 2025



BOROSIL SCIENTIFIC LIMITED (FORMERLY KNOWN AS KLASS PACK LIMITED)

CIN: L74999MH1991PLC061851

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Tel.No.(022) 67406300 Fax No.(022) 67406514 Website: www.borosilscientific.com Email: bsl@borosil.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

S. Paticulars Quarter ended (31/12/2024) (31/12/2024) (31/12/2024) (31/12/2024) (31/12/2023)								cept as stated)		
No. 1,	•	Partiaulara	Consolidated							
Income:		Particulars	The state of the s							
Revenue From Operations	NO.		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024)		
Differ Income (r) 195.72 15.758 78.76 522.22 25.878 401.77	I.	Income:								
Total Income (i)		Revenue From Operations	10,145.37	10,298.45	9,995.42	30,900.23	28,027.45	39,598.47		
I. Expenses:		Other Income	185.72	157.58	78.76	522.22	253.73	401.77		
Cost of Materials Consumed Purchases of Stock-in-Trade Changes in Inventories of Work-in-progress, Finished Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-Trade Employee Benefits Expense Finance Costs Depreciation and Amortization Expense 1,946.02 1,855.85 1,884.65 1,884.65 1,082.77 1,377.79 1,199.64 1,044.89 1,045.77 1,377.79 1,199.64 1,044.89 1,045.79 1,052.77 1,052.77 1,052.77 1,199.64 1,044.89 1,045.85 1,046.02 1,055.85 1,046.05 1,046.02 1,055.95 1,046.05 1,046.02 1,055.95 1,046.05 1,046.02 1,055.95 1,046.05 1,046.02 1,055.95 1,046.05 1,046.07 1,077.70 1,199.64 1,044.80 1,046.07 1,077.70		Total Income (I)	10,331.09	10,456.03	10,074.18	31,422.45	28,281.18	40,000.24		
Cost of Materials Consumed Purchases of Stock-in-Trade Changes in Inventories of Work-in-progress, Finished Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-Trade Employee Benefits Expense Finance Costs Depreciation and Amortization Expense 1,946.02 1,855.85 1,884.65 1,884.65 1,082.77 1,377.79 1,199.64 1,044.89 1,045.77 1,377.79 1,199.64 1,044.89 1,045.79 1,052.77 1,052.77 1,052.77 1,199.64 1,044.89 1,045.85 1,046.02 1,055.85 1,046.05 1,046.02 1,055.95 1,046.05 1,046.02 1,055.95 1,046.05 1,046.02 1,055.95 1,046.05 1,046.02 1,055.95 1,046.05 1,046.07 1,077.70 1,199.64 1,044.80 1,046.07 1,077.70		4.5								
Purchases of Stock-in-Trade 278.83 349.86 226.43 89.922 765.54 1,549.42	II.	Expenses:								
Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade Employee Benefits Expense 1,946,02 1,855,85 1,884,65 5,725,17 5,985,27 7,523,77 1,199,64 1,004 1,005,007 1,000,0		Cost of Materials Consumed	3,488.48	3,344.07	3,308.50	10,241.59	9,408.71	12,847.10		
Goods and Stock-In-trade		Purchases of Stock-in-Trade	278.83	349.86	226.43	839.22	765.54	1,549.42		
Employee Benefits Expense 1,946,02 35.22 35.55 54.39 110.62 203.37 270.17 Depreciation and Amortization Expense 458.49 462.59 449.77 1,377.79 1,199.64 1,243.12 Depreciation and Amortization Expense 458.49 462.59 449.77 1,377.79 1,199.64 1,243.12 Total Expenses 1,345.01 3,411.99 3,152.31 1,062.077 1,199.64 1,243.13 Total Expenses (II) 9,337.43 9,215.01 9,256.54 28,785.42 26,583.33 36,245.13 Total Expenses (II) 9,337.43 9,215.01 9,226.54 28,785.42 26,583.33 36,245.13 Total Expenses (II) 1,241.02 817.64 2,637.03 1,692.80 3,155.11 TV. Share of profit in associates		Changes in Inventories of Work-in-progress, Finished	(4.72)	(244.88)	180.67	(138.74)	38.01	76.69		
Finance Costs 35.32 35.53 54.39 110.62 20.3.7 270.11		Goods and Stock-in-trade								
Depreciation and Amortization Expense 488.49 462.59 449.77 1,377.79 1,199.64 1,1248.10		Employee Benefits Expense	1,946.02	1,855.85	1,884.65	5,725.17	5,695.27	7,523.70		
Other Expenses		Finance Costs	35.32	35.53	54.39	110.62	203.37	270.17		
Total Expenses (II) III. Profit before share of profit in associate, exceptional lems and tax (I - II) IV. Share of profit in associates V. Profit before Exceptional Items and tax (III + IV) IV. Exceptional Items V. Profit before Exceptional Items and tax (III + IV) IV. Exceptional Items V. Profit before Exception		Depreciation and Amortization Expense	458.49	462.59	449.77	1,377.79	1,199.64	1,644.87		
III. Profit before share of profit in associate, exceptional lems and tax (I - II)		Other Expenses	3,435.01	3,411.99	3,152.13	10,629.77	9,277.84	12,933.18		
Items and tax (I - II)		Total Expenses (II)	9,637.43	9,215.01	9,256.54	28,785.42	26,588.38	36,845.13		
No. Share of profit in associates Profit before Exceptional Items and tax (III + IV) 693.66 1,241.02 817.64 2,637.03 1,692.80 3,155.11	111.	Profit before share of profit in associate, exceptional	693.66	1,241.02	817.64	2,637.03	1,692.80	3,155.11		
V. Vic Exceptional Items and tax (III + IV) 693.66 1,241.02 817.64 2,637.03 1,692.80 3,155.11		items and tax (I - II)								
V. Vic Exceptional Items and tax (III + IV) 693.66 1,241.02 817.64 2,637.03 1,692.80 3,155.11	157	Chara of profit in acceptator								
VI VII Profit Before Tax (V - VI) 693.66 1,241.02 817.64 2,637.03 1,692.80 3,155.11 VIII Tax Expense: (1) Current Tax (2) Deferred Tax 243.80 315.79 288.95 688.07 698.62 1,310.5 (2) Deferred Tax 22.04 44.79 (40.34) 138.22 (408.02) (603.56 248.61 826.29 290.60 806.96 IX. Profit for the Period / Year (VII - VIII) 428.02 880.44 569.03 1,810.74 1,402.20 2,348.16 X. Other Comprehensive Income (OCI) Items that will not be reclassified to profit or loss: a) Re-measurement gains / (losses) on defined benefit plans b) Income tax effect on above 1.57 1.89 1.46 4.73 13.51 6.98 Total Comprehensive Income for the period / year (IX + X) 423.34 875.46 570.67 1,796.70 1,368.04 2,327.51 XII. Other Comprehensive Income attributable to: Owners of the Company 0.000 0.000 0.000 0.000 0.000 0.000 0.000 VIII Other Comprehensive Income attributable to: Owners of the Company 0.000			-	4 044 00	047.04		4 000 00	0.455.44		
VII. Profit Before Tax (V - VI) 693.66 1,241.02 817.64 2,637.03 1,692.80 3,155.11		The state of the s	693.66	1,241.02	817.64	2,637.03	1,692.80	3,155.11		
VIII. Tax Expense:		Company and the company and th	-	4 044 00	047.04	0.007.00	4 000 00	0.455.44		
(1) Current Tax (2) Deferred Tax (40.34) 138.22 (408.02) (503.56 (693.66	1,241.02	817.64	2,637.03	1,692.80	3,155.11		
(2) Deferred Tax Total Tax Expenses (25.5.4	VIII.		242.00	245.70	000.05	000.07	000.00	4 040 54		
Total Tax Expenses 265.64 360.58 248.61 826.29 290.60 806.96 IX. Profit for the Period / Year (VII - VIII) 428.02 880.44 569.03 1,810.74 1,402.20 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 b) Income tax effect on above 1.57 1.69 1.46 4.73 13.51 6.95 Total Other Comprehensive Income (4.68) (4.98) 1.64 (14.04) (34.16) (20.64 XI. Total Comprehensive Income for the period / year (IX + X) XII. Profit attributable to: Owners of the Company 430.35 879.36 574.28 1,813.39 1,426.47 2,355.86 XIII. Other Comprehensive Income attributable to: Owners of the Company (4.87) (4.97) 1.68 (14.02) (33.96) (20.48 XIII. Total Comprehensive Income attributable to: Owners of the Company (4.87) (4.97) 1.68 (14.02) (33.96) (20.48 XIII. Total Comprehensive Income attributable to: Owners of the Company (4.87) (0.01) (0.01) (0.04) (0.02) (0.20) (0.15 XIV. Total Comprehensive Income attributable to: Owners of the Company 425.68 874.39 575.96 1,799.37 1,392.51 2,335.37 XV. Paid-up Equity Share Capital (Face value of Re. 1/-each fully paid up) (Refer Note 2) (2.34) 1.07 (5.29) (2.67) (24.47) (7.86 XVII. Earning per equity share (in Rs.) (Face value of Re. 1/-each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 0.05		A STORAGE STREET A STATE	100 May 1900 May 1900			200000000000000000000000000000000000000		100		
IX. Profit for the Period / Year (VII - VIII) 428.02 880.44 569.03 1,810.74 1,402.20 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 b) Income tax effect on above 1.57 1.69 1.46 4.73 13.51 6.95 Total Other Comprehensive Income (4.68) (4.98) 1.64 (14.04) (34.16) (20.64 4.73 4.74 4.75 4.75 4.75 4.75 XII. Total Comprehensive Income for the period / year (IX + X) 423.34 875.46 570.67 1,796.70 1,368.04 2,327.51 XIII. Profit attributable to: Owners of the Company 430.35 879.36 574.28 1,813.39 1,426.47 2,355.88 XIII. Other Comprehensive Income attributable to: Owners of the Company (4.67) (4.97) 1.68 (14.02) (33.96) (20.48 4.67) XIV. Total Comprehensive Income attributable to: Owners of the Company (4.67) (0.01) (0.01) (0.04) (0.02) (0.20) (0.15 4.75 4.75 4.75 4.75 4.75 4.75 4.75 4.75 4.75 4.75 4.75 4.75 XIV. Total Comprehensive Income attributable to: Owners of the Company 425.68 874.39 575.96 1,799.37 1,392.51 2,335.37 (2.34) 1.07 (5.29) (2.67) (24.47) (7.86 4.75 (2.34) 1.07 (5.29) (2.67) (24.47) (7.86 4.75 (2.34) (2										
X. Other Comprehensive Income (OCI) Items that will not be reclassified to profit or loss: a) Re-measurement gains / (losses) on defined benefit plans b) Income tax effect on above Total Other Comprehensive Income XI. Total Comprehensive Income for the period / year (IX + X) XII. Profit attributable to: Owners of the Company Non-controlling interest Other Comprehensive Income attributable to: Owners of the Company Non-controlling interest (6.25) (6.67) 0.18 (18.77) (47.67) (27.58 (6.67) 0.18 (18.77) (47.67) (27.58 (6.67) 0.18 (18.77) (47.67) (27.58 (6.67) 0.18 (1.40.47) 1.56 (4.68) 0.48 (4.98) 1.64 (4.98) 1.64 (4.98) 1.64 (14.04) (34.16) (20.64 (20.64 (24.27) 1.796.70 1.368.04 2.327.51 2.355.86 574.28 1.813.39 1.426.47 2.355.86 (5.25) (2.65) (2.42.7) (7.77 (7.7		Total Tax Expenses	265.64	360.58	248.61	826.29	290.60	806.96		
X. Other Comprehensive Income (OCI) Items that will not be reclassified to profit or loss: a) Re-measurement gains / (losses) on defined benefit plans b) Income tax effect on above Total Other Comprehensive Income XI. Total Comprehensive Income for the period / year (IX + X) XII. Profit attributable to: Owners of the Company Non-controlling interest Other Comprehensive Income attributable to: Owners of the Company Non-controlling interest (6.25) (6.67) 0.18 (18.77) (47.67) (27.58 (6.67) 0.18 (18.77) (47.67) (27.58 (6.67) 0.18 (18.77) (47.67) (27.58 (6.67) 0.18 (1.40.47) 1.56 (4.68) 0.48 (4.98) 1.64 (4.98) 1.64 (4.98) 1.64 (14.04) (34.16) (20.64 (20.64 (24.27) 1.796.70 1.368.04 2.327.51 2.355.86 574.28 1.813.39 1.426.47 2.355.86 (5.25) (2.65) (2.42.7) (7.77 (7.7	IX.	Profit for the Period / Year (VII - VIII)	428.02	880.44	569.03	1.810.74	1.402.20	2.348.15		
Items that will not be reclassified to profit or loss: a) Re-measurement gains / (losses) on defined benefit plans (6.25) (6.67) 0.18 (18.77) (47.67) (27.55) b) Income tax effect on above 1.57 1.69 1.46 4.73 13.51 6.98 Total Other Comprehensive Income (4.68) (4.98) 1.64 (14.04) (34.16) (20.64) XII. Total Comprehensive Income for the period / year (IX + X) 423.34 875.46 570.67 1,796.70 1,368.04 2,327.51 XIII. Profit attributable to: Owners of the Company (4.67) (2.33) 1.08 (5.25) (2.65) (2.4.27) (7.77) XIII. Other Comprehensive Income attributable to: Owners of the Company (4.67) (4.97) 1.68 (14.02) (33.96) (20.48 (4.67) (4.97) (0.01) (0.04) (0.02) (0.20) (0.18 (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.67) (4.97) (4.97) (4.67) (4.97) (4		, and the same of				.,	.,	_,-,		
a) Re-measurement gains / (losses) on defined benefit plans b) Income tax effect on above Total Other Comprehensive Income XI. Total Comprehensive Income for the period / year (IX + X) XII. Profit attributable to: Owners of the Company Non-controlling interest Other Comprehensive Income attributable to: Owners of the Company Non-controlling interest (4.67) Non-controlling interest (4.67) Non-controlling interest (5.25) Non-controlling interest (6.25) Non-controlling interest (6.25) Non-controlling interest (6.26) Non-controlling interest (6.27) Non-controlling interest (6.28) Non-controlling interest (6.28) Non-controlling interest (6.29) Non-controlling interest (6.29) Non-controlling interest (6.20) Non-controlling interest (6.27) Non-controlling interest (6.27) Non-controlling interest (6.28) Non-controlling interest (6.29) Non-controlling interest (6.20) Non-controlling interest (6.21) Non-controlling interest (6.20) Non-controlling inter	X.	Other Comprehensive Income (OCI)								
a) Re-measurement gains / (losses) on defined benefit plans b) Income tax effect on above Total Other Comprehensive Income XI. Total Comprehensive Income for the period / year (IX + X) XII. Profit attributable to: Owners of the Company Non-controlling interest Other Comprehensive Income attributable to: Owners of the Company Non-controlling interest (4.67) Non-controlling interest (4.67) Non-controlling interest (5.25) Non-controlling interest (6.25) Non-controlling interest (6.25) Non-controlling interest (6.26) Non-controlling interest (6.27) Non-controlling interest (6.28) Non-controlling interest (6.28) Non-controlling interest (6.29) Non-controlling interest (6.29) Non-controlling interest (6.20) Non-controlling interest (6.27) Non-controlling interest (6.27) Non-controlling interest (6.28) Non-controlling interest (6.29) Non-controlling interest (6.20) Non-controlling interest (6.21) Non-controlling interest (6.20) Non-controlling inter		Items that will not be reclassified to profit or loss:								
plans b) Income tax effect on above 1.57 1.69 1.46 4.73 13.51 6.95 Total Other Comprehensive Income (4.68) (4.98) 1.64 (14.04) (34.16) (20.64 XI. Total Comprehensive Income for the period / year (IX + X) 423.34 875.46 570.67 1,796.70 1,368.04 2,327.51 XIII. Profit attributable to:		a) Re-measurement gains / (losses) on defined benefit	(6.25)	(6.67)	0.18	(18.77)	(47.67)	(27.59		
Total Other Comprehensive Income (4.68) (4.98) 1.64 (14.04) (34.16) (20.64 1.796.70 1.368.04 2.327.51 2.325.31 1.796.70 1.688 1.796.70 1.688 1.796.70 1.688 1.796.70 1.796.			(/	()		()	(,	(=:::::		
XI. Total Comprehensive Income for the period / year (IX + X)		b) Income tax effect on above	1.57	1.69	1.46	4.73	13.51	6.95		
XI. Total Comprehensive Income for the period / year (IX + X)		Total Other Comprehensive Income	(4.68)	(4.98)	1.64	(14.04)	(34.16)	(20.64)		
XII. Profit attributable to: Owners of the Company 430.35 879.36 574.28 1,813.39 1,426.47 2,355.86 Non-controlling interest (2.33) 1.08 (5.25) (2.65) (24.27) (7.74 (2.47 (2.44 (2.47 (2.44 (2.47 (2.44			()	(,		(,	()	,		
XII. Profit attributable to: Owners of the Company 430.35 879.36 574.28 1,813.39 1,426.47 2,355.86 Non-controlling interest (2.33) 1.08 (5.25) (2.65) (24.27) (7.74 (2.47 (2.44 (2.47 (2.44 (2.47 (2.44	XI.	Total Comprehensive Income for the period / year (IX	423.34	875.46	570.67	1,796.70	1,368.04	2,327.51		
Owners of the Company Non-controlling interest (2.33) 1.08 (5.25) (2.65) (24.27) (7.71 (7.71 (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (7.71 (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.33) (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.33) (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.34) 1.08 (5.25) (2.65) (2.65) (2.65) (2.65) (2.65) (2.65) (2.65) (2.67) (2.6		+ X)								
Owners of the Company Non-controlling interest (2.33) 1.08 (5.25) (2.65) (24.27) (7.71 (7.71 (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (7.71 (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.33) (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.33) (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.34) 1.08 (5.25) (2.65) (2.65) (2.65) (2.65) (2.65) (2.65) (2.65) (2.67) (2.6										
Owners of the Company Non-controlling interest (2.33) 1.08 (5.25) (2.65) (24.27) (7.71 (7.71 (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (7.71 (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.33) (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.33) (2.33) 1.08 (5.25) (2.65) (2.65) (24.27) (7.71 (2.34) 1.08 (5.25) (2.65) (2.65) (2.65) (2.65) (2.65) (2.65) (2.65) (2.67) (2.6	XII.	Profit attributable to:								
Non-controlling interest (2.33) 1.08 (5.25) (2.65) (24.27) (7.71)			430.35	879.36	574.28	1,813.39	1.426.47	2,355.86		
XIII. Other Comprehensive Income attributable to: Owners of the Company Non-controlling interest (0.01) (0.01) (0.01) (0.04) (0.02) (0.20) (0.20) (0.15) (0.15) (0.01) (0.01) (0.01) (0.04) (0.02) (0.20) (0.20) (0.15) (0.15) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.02) (0.02) (0.20) (0.15) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.02) (0.02) (0.20) (0.15) (0.01)				1200 1000 100				(7.71)		
Owners of the Company Non-controlling interest (0.01) (0.01) (0.01) (0.04) (0.02) (0.20) (0.15) (0.15) (0.01) (0.01) (0.01) (0.01) (0.04) (0.02) (0.02) (0.15) (0.15) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.01) (0.02) (0.02) (0.15) (0.02) (0.15) (0.02) (0.15) (0.02) (0.02) (0.15) (0.02) (0.0	XIII.		(=)		(0.20)	(2.00)	(=)	(,		
Non-controlling interest (0.01) (0.01) (0.04) (0.02) (0.20) (0.20) (0.15)			(4.67)	(4 97)	1.68	(14.02)	(33.96)	(20.49)		
XIV. Total Comprehensive Income attributable to: Owners of the Company Non-controlling interest XV. Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)(Refer Note 2) XVII. Earning per equity share (in Rs.) (Face value of Re. 1/- each) Basic (Not Annualised)* XIV. Downers of the Company (425.68 (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (2.34) (3.35.37 (2.34) (2.34) (3.35.37 (3.35.37 (,			
Owners of the Company Non-controlling interest	XIV.		(5.51)	(5.51)	(0.04)	(0.52)	(0.20)	(0.10)		
Non-controlling interest (2.34) 1.07 (5.29) (2.67) (24.47) (7.86 XV. Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)(Refer Note 2) XVI. Earning per equity share (in Rs.) (Face value of Re. 1/- each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65			425.68	874 39	575.96	1 799 37	1.392.51	2,335.37		
XV. Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up)(Refer Note 2) XVI. Cher Equity excluding Revaluation Reserve XVII. Earning per equity share (in Rs.) (Face value of Re. 1/- each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65		The state of the s	20.4-45.00-40.00	and recorded		CAN CONTRACTOR		(7.86)		
each fully paid up)(Refer Note 2) XVI. Other Equity excluding Revaluation Reserve Earning per equity share (in Rs.) (Face value of Re. 1/-each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65		3	(2.54)	1.57	(0.20)	(2.57)	(2-111)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
XVI. Other Equity excluding Revaluation Reserve Earning per equity share (in Rs.) (Face value of Re. 1/- each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65	XV.	Paid-up Equity Share Capital (Face value of Re. 1/-	889.02	888.62	887.96	889.02	887.96	887.96		
XVII. Earning per equity share (in Rs.) (Face value of Re. 1/- each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65		each fully paid up)(Refer Note 2)								
XVII. Earning per equity share (in Rs.) (Face value of Re. 1/- each) Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65	XVI.	The same of the sa						35,603.42		
each) 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65 *		,								
Basic (Not Annualised)* 0.48 * 0.99 * 0.65 * 2.04 * 1.61 * 2.65	XVII.	Earning per equity share (in Rs.) (Face value of Re. 1/-								
1970 1970 1970 1970 1970 1970 1970 1970		each)								
		Basic (Not Annualised)*	0.48 *	0.99 *	0.65 *	2.04 *	1.61 *	2.65		
		Diluted (Not Annualised)*	0.48 *	0.99 *	0.65 *	2.04 *	1.61 *	2.65		





BOROSIL SCIENTIFIC LIMITED (FORMERLY KNOWN AS KLASS PACK LIMITED)

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in lakhs)

		Consolidated							
S.	Particulars		Quarter ended		Nine Months ended		Year ended		
No.		(31/12/2024)	(30/09/2024)	(31/12/2023)	(31/12/2024)	(31/12/2023)	(31/03/2024		
1	Segment Revenue :	,							
	a. Scientific - Laboratory Glass & equipment and	7,054.44	7,124.14	6,650.52	21,220.40	18,195.18	26,564.5		
	Process System						***		
	b. Glassware	2,973.00	3,058.39	3,269.51	9,354.54	9,616.25	12,684.4		
	c. Others	117.93	115.92	75.38	325.29	216.03	349.4		
	Total	10,145.37	10,298.45	9,995.42	30,900.23	28,027.45	39,598.4		
	Less : Inter Segment Revenue	-		•	-	-			
	Revenue from operations	10,145.37	10,298.45	9,995.42	30,900.23	28,027.45	39,598.4		
2	Segment Results (Profit /(Loss) before tax and non-								
-	controlling interests):								
	a. Scientific – Laboratory Glass & equipment and	1,533.59	1,836.02	984.85	4,759.44	2,504.47	4,669.1		
	Process System	1,000.00	1,000.02	004.00	4,700.44	2,001.17	1,000.		
	b. Glassware	(452.92)	(155.07)	(34.36)	(901.15)	(516.38)	(815.9		
	c. Others	37.42	69.84	29.17	142.46	79.14	144.5		
	Total	1,118.09	1,750.79	979.66	4,000.75	2,067.23	3,997.7		
	Less:- Finance Cost	35.32	35.53	54.39	110.62	203.37	270.1		
	Less:- Other unallocable expenditure (net of income)	389.11	474.24	107.63	1,253.10	171.06	572.5		
	Profit before Tax	693.66	1,241.02	817.64	2,637.03	1,692.80	3,155.1		
3	Segment Assets								
	a. Scientific – Laboratory Glass & equipment and	20,436.67	20,266.01	19,105.20	20,436.67	19,105.20	19,331.8		
	Process System	,				10.00 P. 10.			
	b. Glassware	11,011.62	10,867.83	10,436.47	11,011.62	10,436.47	11,463.5		
	c. Others	244.57	220.49	234.66	244.57	234.66	280.2		
	d. Un-allocated	17,618.14	17,624.08	17,849.72	17,618.14	17,849.72	18,242.8		
	Total	49,311.00	48,978.41	47,626.05	49,311.00	47,626.05	49,318.4		
4	Segment Liabilities								
	a. Scientific - Laboratory Glass & equipment and	5,298.98	5,205.45	5,501.27	5,298.98	5,501.27	6,203.3		
	Process System	-/							
	b. Glassware	1,862.36	1,975.05	2,356.22	1,862.36	2,356.22	2,702.4		
	c. Others	27.22	23.86	21.26	27.22	21.26	35.		
	d. Un-allocated	2,582.76	2,689.35	3,087.41	2,582.76	3,087.41	2,758.		
	Total	9,771.32	9,893.71	10,966.16	9,771.32	10,966.16	11,698.		

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 ended, the CODM has adopted a new enhanced approach towards monitoring and allocation of the resources to the business, accordingly for the quarter and nine months ended, the Group has identified two segments, namely "Scientific – Laboratory Glass & equipment and Process System" and "Glassware". 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.







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

Notes on Unaudited Consolidated Financial Results for the quarter and Nine Months ended 31st December, 2024:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th February, 2025. The Statutory Auditor of the Company has carried out a Limited Review of the above results.
- 2. Pursuant to exercise of the options issued under "Borosil Scientific Limited -Special Purpose Employee Stock Option Plan 2023", during the quarter and nine months ended 31st December, 2024, the Company has made allotment of 39,899 Equity Shares and 1,05,690 Equity Shares, respectively of the face value of Re. 1/- each, which has resulted into increase of paid up Equity Share Capital by Rs. 0.40 lakhs and Rs. 1.06 Lakhs, respectively and Securities Premium by Rs. 47.77 Lakhs and Rs. 122.41 lakhs, respectively.
- The figures for the corresponding previous period/year have been rearranged / regrouped / reclassified wherever necessary to make them comparable.

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

Place: Mumbai

Date: 11th February, 2025

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







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

- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – Not Applicable
- C. Format for disclosing outstanding default on loans and debt securities Not Applicable, no default.
- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable for this quarter
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable for this quarter