

**Borosil Limited**

CIN : L36100MH2010PLC292722

Registered & Corporate Office :1101, Crescenzo, G-Block, Opp. MCA Club, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051, India.

T +91 22 6740 6300

F +91 22 6740 6514

E borosil@borosil.com

W www.borosil.com

October 29, 2026

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

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

Further to our letter dated October 22, 2026, we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e. October 29, 2026, has, *inter alia*, considered and approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2026.

The said Unaudited Financial Results along with the Limited Review Reports of the Statutory Auditor thereon are enclosed herewith.

The meeting of the Board of Directors commenced at 02:05 p.m. and concluded at 04:30 p.m.

The said Financial Results are also being uploaded on the Company's website at www.borosil.com.

Thanking you.

Yours faithfully,
For **Borosil Limited**

Pradeep
Joshi

Digitally signed
by Pradeep Joshi
Date: 2026.10.29
16:51:39 +05'30'

Pradeep Joshi
Company Secretary & Compliance Officer
FCS – 4959

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 Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Borosil Limited** ("the Company") for the quarter and half year ended 30th September, 2026 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), 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 (ICAI). 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 of interim financial information consists of making enquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.



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: 26122179ZHQQMU9071



Place: Mumbai

Date: 29th October, 2026

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

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in lakhs except as stated)

S. No.	Particulars	Standalone					
		Quarter ended			Half Year ended		Year Ended
		(30/09/2026)	(30/06/2026)	(30/09/2025)	(30/09/2026)	(30/09/2025)	(31/03/2026)
I.	Income:						
	Revenue From Operations	37,233.74	26,059.01	34,412.54	63,292.75	57,681.51	1,20,975.63
	Other Income	207.04	299.34	207.33	506.38	1,192.84	1,831.87
	Total Income (I)	37,440.78	26,358.35	34,619.87	63,799.13	58,874.35	1,22,807.50
II.	Expenses:						
	Cost of Materials Consumed	2,306.35	2,138.97	2,044.24	4,445.32	3,773.30	7,458.43
	Purchases of Stock-in-Trade	15,346.72	8,684.55	11,468.61	24,031.27	17,093.24	41,677.22
	Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	(2,372.42)	(2,824.47)	1,071.94	(5,196.89)	1,453.08	(1,816.78)
	Employee Benefits Expense	3,288.30	3,406.38	3,008.91	6,694.68	6,046.70	12,629.82
	Finance Costs	259.26	181.89	147.76	441.15	313.77	652.65
	Depreciation and Amortization Expense	2,244.19	2,182.34	2,205.99	4,426.53	4,407.82	8,681.65
	Other Expenses	12,058.31	10,765.27	11,612.26	22,823.58	20,373.04	42,933.87
	Total Expenses (II)	33,130.71	24,534.93	31,559.71	57,665.64	53,460.95	1,12,216.86
III.	Profit Before exceptional items and Tax (I - II)	4,310.07	1,823.42	3,060.16	6,133.49	5,413.40	10,590.64
IV.	Exceptional Items (Refer note 3)	-	-	-	-	-	404.82
V.	Profit Before Tax (III - IV)	4,310.07	1,823.42	3,060.16	6,133.49	5,413.40	10,185.82
VI.	Tax Expense:						
	(1) Current Tax	1,092.39	508.45	830.11	1,600.84	1,439.24	2,586.61
	(2) Deferred Tax	(5.63)	(45.04)	(54.55)	(50.67)	(57.21)	40.79
	Total Tax Expenses	1,086.76	463.41	775.56	1,550.17	1,382.03	2,627.40
VII.	Profit for the Period / Year (V - VI)	3,223.31	1,360.01	2,284.60	4,583.32	4,031.37	7,558.42
VIII.	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss:						
	a) Re-measurement gains / (losses) on defined benefit plans	4.71	4.70	(12.72)	9.41	(25.43)	18.81
	b) Income tax effect on above	(1.19)	(1.18)	3.20	(2.37)	6.40	(4.73)
	Total Other Comprehensive Income	3.52	3.52	(9.52)	7.04	(19.03)	14.08
IX.	Total Comprehensive Income for the Period / Year (VII + VIII)	3,226.83	1,363.53	2,275.08	4,590.36	4,012.34	7,572.50
X.	Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up) (Refer Note 2)	1,195.88	1,195.88	1,195.78	1,195.88	1,195.78	1,195.82
XI.	Other Equity excluding Revaluation Reserve						87,592.79
XII.	Earning per equity share (in Rs.) (Face value of Re. 1/- each)						
	Basic (Not Annualised)*	2.70 *	1.14 *	1.91 *	3.83 *	3.37 *	6.32
	Diluted (Not Annualised)*	2.69 *	1.14 *	1.91 *	3.83 *	3.37 *	6.31



BOROSIL LIMITED

UNAUDITED STANDALONE BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(Rs. in lakhs)

Particulars	Standalone	
	As at	As at
	(30/09/2026)	(31/03/2026)
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	57,610.65	53,013.14
(b) Capital work-in-progress	1,071.32	6,311.93
(c) Investment Property	67.32	67.44
(d) Other Intangible assets	32.11	44.59
(e) Financial Assets		
(i) Investments	1,706.17	1,782.51
(ii) Loans	2,470.19	1,629.34
(iii) Others	391.23	328.50
(f) Non Current Tax Assets (net)	0.30	0.30
(g) Other non current assets	3,014.32	2,923.70
Total non current assets	66,363.61	66,101.45
2 Current Assets		
(a) Inventories	41,320.81	36,265.76
(b) Financial Assets		
(i) Investments	4,836.23	6,619.13
(ii) Trade Receivables	14,768.13	10,867.72
(iii) Cash and cash equivalents	195.90	229.66
(iv) Bank Balances other than (iii) above	18.09	35.79
(v) Loans	35.06	52.54
(vi) Others	821.34	723.15
(c) Other current assets	3,533.85	3,107.72
Total current assets	65,529.41	57,901.47
TOTAL ASSETS	1,31,893.02	1,24,002.92
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,195.88	1,195.82
(b) Other Equity	92,296.89	87,592.79
Total equity	93,492.77	88,788.61
LIABILITIES		
1 Non current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,410.77	7,101.68
(ii) Lease Liabilities	1,137.74	673.22
(b) Deferred Tax Liabilities (net)	1,912.84	1,954.90
Total non current liabilities	9,461.35	9,729.80
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,167.23	2,958.31
(ii) Lease Liabilities	784.22	493.22
(iii) Trade Payables		
A) Total outstanding dues of micro and small enterprises	4,979.56	2,685.82
B) Total outstanding dues of creditors other than micro and small	4,161.38	4,584.79
(iv) Other Financial Liabilities	10,238.48	10,779.67
(b) Other current liabilities	2,156.77	927.29
(c) Provisions	1,708.39	1,628.32
(d) Current Tax Liabilities (net)	742.87	1,427.09
Total current liabilities	28,938.90	25,484.51
TOTAL EQUITY AND LIABILITIES	1,31,893.02	1,24,002.92



BOROSIL LIMITED

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In lakhs)

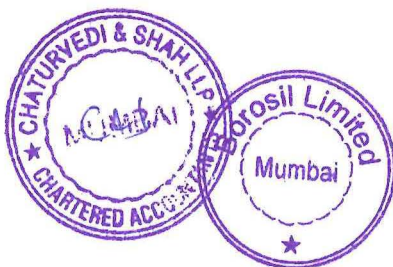
Particulars	Standalone	
	For the Half Year Ended	For the Half Year Ended
	(30/09/2026)	(30/09/2025)
A. Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	6,133.49	5,413.40
Adjusted for :		
Depreciation and Amortisation Expense	4,426.53	4,407.82
Loss / (Gain) on Foreign Currency Transactions (net)	5.72	(11.27)
Loss / (Gain) on Financial Instruments measured at fair value through profit or loss (net)	(90.21)	(151.88)
Loss / (Gain) on Sale of Investments (net)	(57.83)	(27.54)
Interest Income	(134.64)	(58.27)
Loss / (Gain) on Sale / discarding of Property, Plant and Equipment (net)	8.16	(22.49)
Investment Advisory Charges	0.18	0.20
Share Based Payment Expense	113.57	233.88
Finance Costs	441.15	313.77
Sundry Balances / Excess Provision Written Back (net)	(0.05)	(732.72)
Provision / (Reversal) for Expected Credit Losses / Doubtful Advances (net)	8.07	(17.85)
Operating Profit before Working Capital Changes	10,854.14	9,347.05
Adjusted for :		
Trade and Other Receivables	(4,508.83)	(6,563.58)
Inventories	(5,055.05)	928.81
Trade and Other Payables	2,348.22	2,229.24
Cash generated from / (used in) operations	3,638.48	5,941.52
Direct Taxes Paid (net)	(2,284.73)	(840.11)
Net Cash From / (Used in) Operating Activities	1,353.75	5,101.41
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(2,576.10)	(1,957.71)
Sale of Property, Plant and Equipment (net)	17.27	113.05
Investments in Subsidiary	-	(50.00)
Purchase of Investments	(2,054.63)	(3,044.73)
Sale of Investments	4,061.61	2,050.89
Loan given to Subsidiary	(841.00)	(710.75)
Investment Advisory Charges Paid	(7.86)	(6.56)
Income / Interest on Investment/Loans	99.97	46.94
Net Cash From / (Used in) Investing Activities	(1,300.74)	(3,558.87)
C. Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital (net)	7.61	88.35
Proceeds of Non-current Borrowings	524.08	248.14
Repayment of Non-current Borrowings	(804.19)	(804.19)
Movement in Current Borrowings (net)	798.12	(526.65)
Lease Payments	(270.97)	(305.12)
Government Grant	126.84	-
Interest Paid	(468.21)	(272.90)
Net Cash From / (Used in) Financing Activities	(86.72)	(1,572.37)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(33.71)	(29.83)
Opening Balance of Cash and Cash Equivalents	229.66	123.63
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.26	-
Opening Balance of Cash and Cash Equivalents	229.40	123.63
Closing Balance of Cash and Cash Equivalents	195.90	93.80
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.21	-
Closing Balance of Cash and Cash Equivalents	195.69	93.80



Notes on Unaudited Standalone Financial Results for the quarter and half year ended 30th September, 2026:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th October, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. Pursuant to exercise of the options issued under "Borosil Limited Employee Stock Option Scheme, 2020", during the quarter and half year ended 30th September, 2026, the Company has made allotment of Nil and 5,500 Equity Shares respectively of the face value of Re. 1/- each, which has resulted into increase of paid up Equity Share Capital by Rs. Nil and Rs. 0.06 lakh respectively and Securities Premium by Rs. Nil and Rs. 10.98 lakhs respectively.
3. Exceptional items for the year ended 31st March, 2026 represent the one-time incremental impact arising from the implementation of the new Labour Codes.
4. The Company is primarily engaged in the business of Consumer ware products, which is a single segment in terms of Ind AS 108 "Operating Segments".
5. The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable.

Place: Mumbai
Date : 29.10.2026



For **Borosil Limited**

Rajesh Kumar Chaudhary
Whole-time Director
(DIN 07425111)

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 Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Borosil Limited** ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together refer to as "the Group") for the quarter and half year ended 30th September, 2026 ("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 Regulations"), 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. 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 of interim financial information consists of making enquiries, primarily of the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.



4. The statement includes the results of its subsidiaries listed as per below:
- (i) Acalypha Realty Limited
 - (ii) Stylenest India Limited
5. Based on our review conducted as above, 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.

For Chaturvedi & Shah LLP

Chartered Accountants

Registration No. 101720W/W100355

Anuj Bhatia

Partner

Membership No. 122179

UDIN No: 26122179IQLJAG3326



Place: Mumbai

Date: 29th October, 2026

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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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. in lakhs except as stated)

S. No.	Particulars	Consolidated					
		Quarter ended			Half Year Ended		Year Ended
		(30/09/2026)	(30/06/2026)	(30/09/2025)	(30/09/2026)	(30/09/2025)	(31/03/2026)
I.	Income:						
	Revenue From Operations	36,980.39	25,761.37	34,412.54	62,741.76	57,681.51	1,20,789.13
	Other Income	175.34	262.58	194.00	437.92	1,176.16	1,765.98
	Total Income (I)	37,155.73	26,023.95	34,606.54	63,179.68	58,857.67	1,22,555.11
II.	Expenses:						
	Cost of Materials Consumed	3,877.98	2,138.97	2,044.24	6,016.95	3,773.30	7,458.43
	Purchases of Stock-in-Trade	13,053.53	8,373.98	11,468.61	21,427.51	17,093.24	41,677.21
	Changes in Inventories of Work-in-progress, Finished Goods and Stock-in-trade	(2,918.07)	(2,676.49)	1,071.94	(5,594.56)	1,453.08	(1,819.60)
	Employee Benefits Expense	3,332.95	3,311.60	3,008.91	6,644.55	6,046.70	12,503.74
	Finance Costs	363.70	181.89	147.76	545.59	313.77	654.59
	Depreciation and Amortization Expense	2,450.83	2,185.00	2,205.99	4,635.83	4,407.82	8,682.40
	Other Expenses	12,710.08	10,765.30	11,612.53	23,475.38	20,375.33	42,899.66
	Total Expenses (II)	32,871.00	24,280.25	31,559.98	57,151.25	53,463.24	1,12,056.43
III.	Profit Before exceptional items and Tax (I - II)	4,284.73	1,743.70	3,046.56	6,028.43	5,394.43	10,498.68
IV.	Share of profit in associates	-	-	-	-	-	-
V.	Profit Before exceptional items and Tax (III + IV)	4,284.73	1,743.70	3,046.56	6,028.43	5,394.43	10,498.68
VI.	Exceptional Items (Refer note 3)	-	-	-	-	-	404.82
VII.	Profit Before Tax (V - VI)	4,284.73	1,743.70	3,046.56	6,028.43	5,394.43	10,093.86
VIII.	Tax Expense:						
	(1) Current Tax	1,092.39	508.45	830.11	1,600.84	1,439.24	2,586.61
	(2) Deferred Tax	0.93	(45.04)	(54.55)	(44.11)	(57.21)	40.79
	Total Tax Expenses	1,093.32	463.41	775.56	1,556.73	1,382.03	2,627.40
IX.	Profit for the Period / Year (VII - VIII)	3,191.41	1,280.29	2,271.00	4,471.70	4,012.40	7,466.46
X.	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss:						
	a) Re-measurement gains / (losses) on defined benefit plans	4.71	4.70	(12.72)	9.41	(25.43)	18.81
	b) Income tax effect on above	(1.19)	(1.18)	3.20	(2.37)	6.40	(4.73)
	Total Other Comprehensive Income	3.52	3.52	(9.52)	7.04	(19.03)	14.08
XI.	Total Comprehensive Income for the Period / Year (IX + X)	3,194.93	1,283.81	2,261.48	4,478.74	3,993.37	7,480.54
XII.	Profit attributable to:						
	Owners of the Company	3,191.41	1,280.29	2,271.00	4,471.70	4,012.40	7,466.46
	Non-controlling interest	-	-	-	-	-	-
XIII.	Other Comprehensive Income attributable to:						
	Owners of the Company	3.52	3.52	(9.52)	7.04	(19.03)	14.08
	Non-controlling interest	-	-	-	-	-	-
XIV.	Total Comprehensive Income attributable to:						
	Owners of the Company	3,194.93	1,283.81	2,261.48	4,478.74	3,993.37	7,480.54
	Non-controlling interest	-	-	-	-	-	-
XV.	Paid-up Equity Share Capital (Face value of Re. 1/- each fully paid up) (Refer Note 2)	1,195.88	1,195.88	1,195.78	1,195.88	1,195.78	1,195.82
XVI.	Other Equity excluding Revaluation Reserve						87,496.37
XVII.	Earning per equity share (in Rs.) (Face value of Re. 1/- each)						
	Basic (Not Annualised)*	2.67 *	1.07 *	1.90 *	3.74 *	3.36 *	6.24
	Diluted (Not Annualised)*	2.67 *	1.07 *	1.90 *	3.74 *	3.36 *	6.24



BOROSIL LIMITED

UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(Rs. in lakhs)

Particulars	Consolidated	
	As at	As at
	(30/09/2026)	(31/03/2026)
I. ASSETS		
1 Non-current Assets		
(a) Property, Plant and Equipment	64,017.53	53,020.72
(b) Capital work-in-progress	1,578.79	10,548.72
(c) Investment Property	67.32	67.44
(d) Other Intangible assets	32.11	44.59
(e) Financial Assets		
(i) Investments	1,650.72	1,727.06
(ii) Loans	29.19	29.34
(iii) Others	442.03	425.15
(f) Non Current Tax Assets (net)	1.37	0.30
(g) Other non current assets	3,591.82	3,706.87
Total non current assets	71,410.88	69,570.19
2 Current Assets		
(a) Inventories	42,940.42	36,613.54
(b) Financial Assets		
(i) Investments	4,836.23	6,619.13
(ii) Trade Receivables	14,801.99	10,703.16
(iii) Cash and cash equivalents	196.28	284.33
(iv) Bank Balances other than (iii) above	18.09	35.79
(v) Loans	35.06	52.54
(vi) Others	724.55	618.74
(c) Other current assets	4,813.47	3,676.13
Total current assets	68,366.09	58,603.36
TOTAL ASSETS	1,39,776.97	1,28,173.55
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,195.88	1,195.82
(b) Other Equity	92,088.85	87,496.37
Total equity	93,284.73	88,692.19
LIABILITIES		
1 Non current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	10,111.29	10,324.82
(ii) Lease Liabilities	2,590.97	673.22
(b) Deferred Tax Liabilities (net)	1,919.40	1,954.90
Total non current liabilities	14,621.66	12,952.94
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,164.56	3,316.44
(ii) Lease Liabilities	823.51	493.22
(iii) Trade Payables		
A) Total outstanding dues of micro and small enterprises	4,887.25	2,717.81
B) Total outstanding dues of creditors other than micro and small	4,286.54	4,589.69
(iv) Other Financial Liabilities	11,094.65	11,413.11
(b) Other current liabilities	2,162.81	942.74
(c) Provisions	1,708.39	1,628.32
(d) Current Tax Liabilities (net)	742.87	1,427.09
Total current liabilities	31,870.58	26,528.42
TOTAL EQUITY AND LIABILITIES	1,39,776.97	1,28,173.55



BOROSIL LIMITED
UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH
SEPTEMBER, 2026

(Rs. In lakhs)

Particulars	Consolidated	
	For the Half Year Ended	For the Half Year Ended
	(30/09/2026)	(30/09/2025)
A. Cash Flow from Operating Activities		
Profit Before Tax as per Statement of Profit and Loss	6,028.43	5,394.43
Adjusted for :		
Depreciation and Amortisation Expense	4,635.83	4,407.82
Loss / (Gain) on Foreign Currency Transactions (net)	5.72	(11.27)
Loss / (Gain) on Financial Instruments measured at fair value through profit or loss (net)	(90.21)	(151.88)
Loss / (Gain) on Sale of Investments (net)	(57.83)	(27.54)
Interest Income	(58.51)	(41.59)
Loss / (Gain) on Sale / discarding of Property, Plant and Equipment (net)	8.16	(22.49)
Investment Advisory Charges	0.18	0.20
Share Based Payment Expense	113.57	233.88
Finance Costs	545.59	313.77
Sundry Balances / Excess Provision Written Back (net)	(0.05)	(732.72)
Provision / (Reversal) for Expected Credit Losses / Doubtful Advances (net)	8.07	(17.85)
Operating Profit before Working Capital Changes	11,138.95	9,344.76
Adjusted for :		
Trade and Other Receivables	(5,469.39)	(6,665.28)
Inventories	(6,326.88)	928.77
Trade and Other Payables	2,653.65	2,245.29
Cash generated from / (used in) operations	1,996.33	5,853.54
Direct Taxes Paid (net)	(2,285.80)	(840.11)
Net Cash From / (Used in) Operating Activities	(289.47)	5,013.43
B. Cash Flow from Investing Activities		
Purchase of Property, Plant and Equipment and Intangible Assets	(3,597.11)	(2,650.53)
Sale of Property, Plant and Equipment (net)	17.27	113.05
Purchase of Investments	(2,054.63)	(3,044.73)
Sale of Investments	4,061.61	2,050.89
Investment Advisory Charges Paid	(7.86)	(6.56)
Income / Interest on Investment/Loans	61.89	46.94
Net Cash From / (Used in) Investing Activities	(1,518.83)	(3,490.94)
C. Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital (net)	7.61	88.35
Proceeds of Non-current Borrowings	1,568.46	278.14
Repayment of Non-current Borrowings	(804.19)	(804.19)
Movement in Current Borrowings (net)	1,870.32	(526.65)
Lease Payments	(361.74)	(305.12)
Government Grant	126.84	-
Interest Paid	(687.00)	(272.89)
Net Cash From / (Used in) Financing Activities	1,720.31	(1,542.36)
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	(88.00)	(19.87)
Opening Balance of Cash and Cash Equivalents	284.33	124.58
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.26	-
Opening Balance of Cash and Cash Equivalents	284.07	124.58
Closing Balance of Cash and Cash Equivalents	196.28	104.71
Unrealised Gain/(loss) on Foreign Currency Transactions (net)	0.21	-
Closing Balance of Cash and Cash Equivalents	196.07	104.71



Notes on Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2026:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 29th October, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the above results.
2. Pursuant to exercise of the options issued under "Borosil Limited Employee Stock Option Scheme, 2020", during the quarter and half year ended 30th September, 2026, the Company has made allotment of Nil and 5,500 Equity Shares respectively of the face value of Re. 1/- each, which has resulted into increase of paid up Equity Share Capital by Rs. Nil and Rs. 0.06 lakh respectively and Securities Premium by Rs. Nil and Rs. 10.98 lakhs respectively.
3. Exceptional items for the year ended 31st March, 2026 represent the one-time incremental impact arising from the implementation of the new Labour Codes.
4. The Group is primarily engaged in the business of Consumer ware products, which is a single segment in terms of Ind AS 108 "Operating Segments".
5. The figures for the corresponding previous period/year have been rearranged/regrouped/reclassified, wherever necessary, to make them comparable.

Place: Mumbai
Date : 29.10.2026



 For **Borosil Limited**



Rajesh Kumar Chaudhary
Whole-time Director
(DIN 07425111)