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Behind Guru Nanak Petrol Pump,
Off Andheri Kurla Road, Andheri (E),
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10th August, 2022

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

National Stock Exchange of India Ltd.

Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai-400051

Kind Attn: General Manager-DCS

Scrip Code: 533543

Kind Attn: Head- Listing

Symbol: **BROOKS**

Sub: Disclosure under Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Dear Sirs,

This has in reference to the regulation mentioned above:

We hereby inform you that the Board of Directors at its meeting held today has, inter alia, approved the Unaudited Standalone and Consolidated Financial Results of the Company for the 1st quarter ended 30th June, 2022. The Audit Committee reviewed the Unaudited Standalone and Consolidated Financial Results at its meeting held earlier today which have been subject to a limited review by the Statutory Auditors.

We attach herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results for the quarter ended 30.06.2022 alongwith the Limited Review Report of the Auditors.

We request you to kindly take this in your record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**

Rajesh Mahajan
Managing Director
DIN - 02000634



Encl.: As Stated Above

SGCO & Co.LLP

Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter ended June 30, 2022, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,

The Board of Directors of
Brooks Laboratories Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Brooks Laboratories Limited (The "Company"), for the quarter ended on June 30, 2022. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review 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 financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and 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 Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W/W100184


Suresh Murarka

Partner

Mem.No. 044739

UDIN: 22044739A05WST9846



Place: Mumbai

Date: 10th August, 2022

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SGCO & Co.LLP

Chartered Accountants

Limited Review Report on Unaudited Consolidated Financial Results for the quarter ended June 30, 2022, of Brooks Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Brooks Laboratories Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Brooks Laboratories Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's the 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"), prescribed under Section 133 of the Companies Act, 2013, 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 Engagements (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 inquiries, 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
- Brooks Laboratories Limited (Parent Company)
 - Brooks Steriscience Limited (Subsidiary Company)
 - Steribrooks Penems Private Limited (Associate Company)

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SGCO & Co. LLP

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of one subsidiary vis Brooks Steriscience Limited included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 285.00lakhs, total net profit/(loss) after tax of Rs. (578.51 lakhs) and total comprehensive income is NIL for the quarter ended 30th June 2022, as considered in the consolidated unaudited financial results. These financial results 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 the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. The consolidated financial statements also includes the Group's share is NIL for the quarter ended June 30, 2022, as considered in the consolidated unaudited financial statements, in respect of one associate (Steribrooks Penems Private Limited) whose financial statement/ financial information/ financial results have not been limited reviewed and have been furnished to us by the Management.

Our conclusion on the Statement is not modified in respect of the above matters.

For S G C O & Co. LLP

Chartered Accountants

Firm Registration No. 112081W/W100184


Suresh Murarka

Partner

Mem.No. 044739

UDIN: 22044739A0SXF12499



Place: Mumbai

Date: 10th August, 2022

Brooks Laboratories Limited

Regd Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101

CIN NO: L24232HP2002PLC000267

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Statement of Unaudited Financial Results for the quarter ended 30th June, 2022

(Rs. in Lakhs)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year Ended		Quarter Ended		Year Ended	
	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22	30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1 Income								
Revenue from operations	1,494.28	2,130.62	1,603.12	7,696.72	1,712.36	2,846.18	2,169.50	9,107.72
Other Income	4.62	36.79	47.25	94.76	3.41	18.31	70.23	90.91
Total income	1,498.90	2,167.41	1,650.37	7,791.48	1,715.77	2,864.49	2,239.73	9,198.63
2 Expenses								
(a) Cost of materials consumed	834.62	1,507.29	613.75	4,648.83	1,449.66	2,251.14	1,136.10	6,293.45
(b) Purchase of Stock in Trade	279.09	136.69	301.59	571.65	279.09	65.59	18.67	195.85
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	136.69	(297.84)	(47.50)	(292.56)	(112.85)	(442.22)	201.41	(210.47)
(d) Employees benefits expenses	354.99	339.38	292.21	1,280.19	571.15	545.26	412.28	1,914.95
(e) Finance Costs	15.71	23.32	18.13	66.97	62.29	84.25	76.11	309.69
(f) Depreciation and amortization expenses	42.34	41.81	35.74	148.63	198.21	195.04	178.20	735.07
(g) Other expenses	292.47	411.69	294.14	1,301.16	385.22	817.36	438.06	2,349.86
Total Expenses	1,955.91	2,162.34	1,508.06	7,724.87	2,832.77	3,516.41	2,460.83	11,588.38
3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	(457.01)	5.07	142.31	66.61	(1,117.00)	(651.93)	(221.10)	(2,389.77)
4 Share of Profit / (Loss) of Associate	-	-	-	-	-	-	12.59	-
Profit/(Loss) before Exceptional item and tax	(457.01)	5.07	142.31	66.61	(1,117.00)	(651.93)	(208.51)	(2,389.77)
5 Exceptional items	-	-	-	-	-	-	-	-
6 Profit/(Loss) from ordinary activities before tax	(457.01)	5.07	142.31	66.61	(1,117.00)	(651.93)	(208.51)	(2,389.77)
7 Tax Expense:								
Deferred Tax Liability / (Assets)	-	-	-	-	(177.25)	(58.40)	(94.25)	(458.51)
MAT credit reversal	-	-	-	-	-	-	-	-
Tax of earlier years	-	-	-	-	-	-	-	-
8 Net Profit/(loss) after tax	(457.01)	5.07	142.31	66.62	(939.75)	(593.53)	(114.26)	(1,931.26)
9 Other Comprehensive Income								
Items That will not be reclassified into Profit or loss								
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	-	17.72	(2.96)	8.85	-	11.60	(2.96)	2.73
Gain on remeasuring FVTPL financial assets	-	3.81	-	3.81	-	3.81	-	3.81
10 Total Comprehensive income for the period	(457.01)	26.60	139.35	75.48	(939.75)	(578.12)	(117.22)	(1,924.72)
Net Profit attributable to								
Owners of equity	-	-	-	-	(690.06)	(360.29)	(114.26)	(1,618.75)
Non Controlling Interest	-	-	-	-	(249.69)	(233.24)	-	(312.51)
Total Comprehensive Income attributable to								
Owners of Equity	-	-	-	-	(690.06)	17.88	(117.22)	9.01
Non Controlling Interest	-	-	-	-	(249.69)	(2.47)	-	(2.47)
Total Comprehensive Income attributable to								
Owners of Equity	-	-	-	-	(690.06)	(342.41)	-	(1,609.74)
Non Controlling Interest	-	-	-	-	(249.69)	(235.71)	-	(314.98)
11 Paid-up equity share capital (Face Value of Rs. 10 each)	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28
12 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year.	4,030.02	3,950.76	3,950.76	3,950.76	3,834.80	5,444.56	5,444.56	5,444.56
13 Earnings per share (of Rs. 10/- each)								
(not annualised)								
(a) Basic	(1.85)	0.02	0.56	0.27	(3.80)	(1.46)	(0.47)	(7.82)
(b) Diluted	(1.85)	0.02	0.56	0.27	(3.80)	(1.46)	(0.47)	(7.82)

Notes:

- The above Financial Results of the Company have been reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held on 10th August, 2022
- The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular Dated 5th July, 2016
- The figures for the quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full previous financial year and the unaudited published year-to-date figures up to the third quarter ended December 31, 2021. The year-to-date figures up to the third quarter ended December 31, 2021 were only subject to Limited Review and not audited.



Brooks Laboratories Limited

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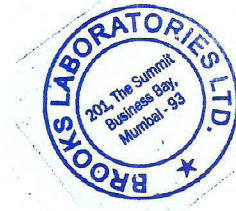
CIN NO: L24232HP2002PLC000267

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- 4 The Consolidated Financial Results have been prepared in accordance with Ind AS 110 on "Consolidated Financial Statements" and Ind AS 28 on "Investments in Associates and Joint Ventures".
- 5 The Company operates in one reportable business segment i.e " Pharmaceuticals".
- 6 Figures of the previous reporting period has been reclassified/ regrouped wherever necessary to correspond with the figures of the current reporting period.

For and on behalf of the Board

**Rajesh Mahajan
Din : 02000634
Managing Director**



Place : Mumbai

Date : 10th August, 2022