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Next to Courtyard Marriott Hotel,
Andheri Kurla Road, Andheri (East),
Mumbai - 400 093 (India)
Ph.: +9122 61933100 Fax : +91 22 61933114

11th February, 2021

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:

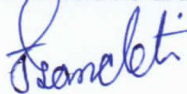
We hereby inform you that the Board of Directors at its meeting held today has, inter alia, approved the Unaudited Financial Results of the Company for the 3rd quarter ended 31st December, 2020. The Audit Committee reviewed the Unaudited Financial Results at its meeting held earlier today which have been subjected to a limited review by the Statutory Auditors. The Statement of Unaudited Financial Results as at 31.12.2020 together with the Limited Review Report is attached.

This is for your information and record.

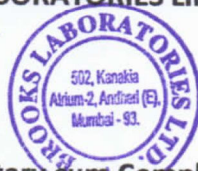
Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**



(Jyoti Sancheti)



Company Secretary cum Compliance Officer

Membership No. F9639

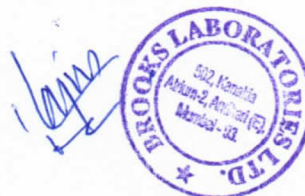
Encl.: As Stated Above

Brooks Laboratories Limited
 Regd Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101
 CIN NO: L24232HP2002PLC000267
 E-mail : investors@brookslabs.net Website: www.brookslabs.net
 Telefax No:+91 1795 236939

Statements of Unaudited Financial Results for the Quarter & Nine months ended 31st December, 2020

(Rs. in Lakhs)

Particulars	Standalone						Consolidated		
	Quarter Ended			Nine months Ended		Year Ended	Quarter Ended		Nine Months Ended
	31-Dec-20 Unaudited	30-Sep-20 Unaudited	31-Dec-19 Unaudited	31-Dec-20 Unaudited	31-Dec-19 Unaudited	31-Mar-20 Audited	31-Dec-20 Unaudited	30-Sep-20 Unaudited	31-Dec-20 Unaudited
1 Income									
Revenue from operations	2,092.20	2,924.41	1,989.44	6,263.18	5,086.33	6,968.85	2,092.20	2,924.41	6,263.18
Other Income	4.12	52.30	6.33	67.59	20.50	40.63	4.12	52.30	67.59
Total Income	2,096.32	2,976.71	1,995.77	6,330.77	5,106.83	7,009.48	2,096.32	2,976.71	6,330.77
2 Expenses									
(a) Cost of materials consumed	1,491.38	1,495.63	1,617.24	3,990.61	3,727.61	4,949.80	1,491.38	1,495.63	3,990.61
(b) Purchase of Stock in Trade	149.62	240.89	-	401.41	-	61.48	149.62	240.89	401.41
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(205.98)	(55.80)	(242.36)	(515.46)	(269.19)	(328.90)	(205.98)	(55.80)	(515.46)
(d) Employees benefits expenses	368.29	362.68	336.18	1,037.97	992.54	1,338.41	368.29	362.68	1,037.97
(e) Finance Costs	77.58	80.28	85.83	235.50	248.38	335.03	77.58	80.28	235.50
(f) Depreciation and amortization expense	172.32	170.83	162.51	540.73	479.86	664.76	172.32	170.83	540.73
(g) Other expenses	354.83	345.65	373.18	903.89	935.86	1,340.27	354.86	345.65	903.92
Total Expenses	2,408.04	2,640.16	2,332.58	6,594.65	6,115.06	8,360.85	2,408.07	2,640.16	6,594.68
3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	(311.72)	336.55	(336.81)	(263.88)	(1,008.23)	(1,351.37)	(311.75)	336.55	(263.91)
4 Share of Profit / (Loss) of Associate Profit/(Loss) before Exceptional item and tax	-	-	-	-	-	-	56.25	-	56.25
	(311.72)	336.55	(336.81)	(263.88)	(1,008.23)	(1,351.37)	(255.50)	336.55	(207.66)
5 Exceptional items	-	-	-	-	-	-	-	-	-
6 Profit/(Loss) from ordinary activities before tax	(311.72)	336.55	(336.81)	(263.88)	(1,008.23)	(1,351.37)	(255.50)	336.55	(207.66)
7 Tax Expense:									
Deferred Tax Liability / (Assets)	-	-	(56.15)	-	(166.46)	174.37	-	-	-
MAT credit reversal	-	-	-	-	-	911.85	-	-	-
8 Net Profit/(loss) after tax	(311.72)	336.55	(280.66)	(263.88)	(841.77)	(2,437.60)	(255.50)	336.55	(207.66)
9 Other Comprehensive Income Items That will not be reclassified into Profit or loss									
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	(2.71)	(2.96)	(0.57)	(8.12)	(0.34)	14.73	(2.71)	(2.96)	(8.12)
10 Total Comprehensive income for the period	(314.43)	333.59	(281.23)	(272.00)	(842.11)	(2,422.87)	(258.21)	333.59	(215.78)
Net Profit attributable to									
Owners of equity	-	-	-	-	-	-	(255.50)	336.55	(207.66)
Non Controlling Interest	-	-	-	-	-	-	-	-	-
Total Comprehensive Income attributable to									
Owners of Equity	-	-	-	-	-	-	(258.21)	333.59	(215.78)
Non Controlling Interest	-	-	-	-	-	-	-	-	-
11 Paid-up equity share capital (Face Value of Rs. 10 each)	2,470.28	2,470.28	1,703.64	2,470.28	1,703.64	2,470.28	2,470.28	2,470.28	2,470.28
12 Other Equity	7,371.32	7,371.32	-	7,371.32	-	7,371.32	-	-	-
13 Earnings per share (of Rs. 10/- (not annualised))									
(a) Basic	(1.27)	1.35	(1.67)	(1.07)	(5.01)	(13.84)	(1.03)	1.35	(0.84)
(b) Diluted	(1.27)	1.35	(1.67)	(1.07)	(5.01)	(13.84)	(1.03)	1.35	(0.84)

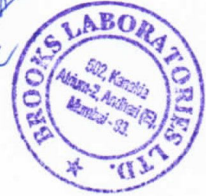


Notes:

- 1 The above IND AS 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 11th February, 2021 and have undergone 'Limited Review' by the Statutory Auditors of the company.
- 2 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.
- 3 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".
- 4 During the quarter ended 30th September, 2020, the company has invested into a company "Brooks Steriscience Limited" through equity shares of 50,000 at the price of Rs. 10 per share amounting to Rs. 5,00,000. Further it has also invested into another company "Steribrooks Penems Private Limited" through equity shares of 7,963 at the price of Rs. 10 per share amounting to Rs. 79,630 (out of total Equity Capital of Rs. 1,79,630). These respective investments are classified as Subsidiary & Associate in the books of the Company.
- 5 The Company has invested in Subsidiary and Associate during the quarter ended 30th September, 2020, hence the comparative figures of quarter of previous year / nine months ended are not available for consolidation.
- 6 During the quarter ended, the Subsidiary company has issued 4,500 Optionally Convertible Redeemable Preference shares of Face value Rs. 10 each at the premium of Rs. 9,990 per share amounting to Rs. 4,50,00,000.
- 7 The Company operates in one reportable business segment i.e "Pharmaceuticals".
- 8 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 : 11th February, 2021

SGCO & Co. LLP

Chartered Accountants

Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter and nine months ended December 31, 2020 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors
Brooks Laboratories Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Brooks Laboratories Limited (The "Company"), for the quarter and nine months ended December 31, 2020. 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 : 21044739 AAAAHW 1695



Place : Mumbai

Date : 11th February, 2021

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2nd Floor, Sahar Road,
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Andheri (East),
Mumbai - 400 069

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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 unaudited financial statements 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 interim financial statements / financial information / financial results of one subsidiary (Brooks Steriscience Limited) included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 477.14 lakhs as at December 31, 2020 and total revenues of Rs. Nil, total net profit/(loss) after tax of Rs. (0.03 lakhs) and total comprehensive income / loss of Rs. Nil, for the quarter and nine months ended December 31, 2020 respectively, and cash flows (net) of Rs. 10.68 lakhs for the nine months ended December 31, 2020, as considered in the consolidated unaudited financial results. The consolidated financial statements include the Group's share of net profit of Rs. 56.25 lakhs for the quarter and nine months ended December 31, 2020, as considered in the consolidated unaudited financial statements, in respect of one associate (Steribrooks Penems Private Limited) whose financial statement/ financial information/ financial results are unaudited and have been furnished to us by the Management. These interim financial statements / financial information / financial results are unaudited and 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 such unaudited financial statements furnished to us by the Management and the procedures performed by us as stated in paragraph 3 above.

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

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W/W100184


Suresh Murarka

Partner

Mem.No. 044739

UDIN : 21044739AAAAHX8276



Place : Mumbai

Date : 11th February, 2021