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14th February, 2019

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, 2018. 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, together with the Limited Review Report is attached.

This is for your information and record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**

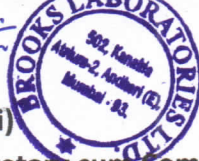


(Jyoti Sancheti)

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

Tel No : +91 1795 654001/02/03,

Fax No :+91 1795 236939

Statement of Unaudited Financial Results for the Quarter and nine months ended 31st December, 2018

(Rs. In Lakhs)

No	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-Dec-18	30-Sep-18	31-Dec-17	31-Dec-18	31-Dec-17	31.03.2018
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income						
	(a) Revenue from operations	1,509.79	1,410.34	2,087.50	3,987.45	4,238.81	5,690.42
	(b) Other Income	10.38	5.32	2.27	42.16	12.17	24.02
	Total income	1,520.17	1,415.66	2,089.77	4,029.61	4,250.98	5,714.44
2	Expenses						
	(a) Cost of materials consumed	1,013.50	980.08	1,516.16	2,775.21	3,027.02	4,084.63
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(11.99)	(13.48)	14.57	44.53	(21.08)	(147.03)
	(c) Excise Duty on Sales	-	-	-	-	119.27	119.27
	(d) Employees benefits expenses	298.77	286.66	305.68	855.83	849.60	1,180.73
	(e) Finance Costs	76.90	77.55	71.38	223.97	171.60	244.02
	(f) Depreciation and amortization expenses	169.41	157.01	164.32	489.35	483.13	644.51
	(g) Other expenses	298.16	306.20	351.05	905.65	978.99	1,341.73
	Total Expenses	1,844.75	1,794.02	2,423.16	5,294.54	5,608.53	7,467.86
3	Profit/(Loss) before exceptional items and tax	(324.58)	(378.38)	(333.39)	(1,264.93)	(1,357.55)	(1,753.42)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax	(324.58)	(378.38)	(333.39)	(1,264.93)	(1,357.55)	(1,753.42)
6	Tax Expense:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax Liability / (Assets)	(109.98)	(178.29)	(71.13)	(478.86)	(205.44)	(375.09)
	Short income tax provision for earlier years	-	-	-	-	2.95	2.95
7	Net Profit/(loss) after tax	(214.60)	(200.09)	(262.26)	(786.07)	(1,155.06)	(1,381.28)
8	Other Comprehensive Income Items That will not be reclassified into Profit or loss						
	Actuarial loss on Defined Benefit plans (net of tax).	0.20	0.20	0.01	0.61	0.03	0.81
9	Total Comprehensive income for the period (After tax)	(214.40)	(199.89)	(262.25)	(785.46)	(1,155.03)	(1,380.47)
10	Paid - up equity share capital of Rs.10 each	1,618.64	1,618.64	1,618.64	1,618.64	1,618.64	1,618.64
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	11,209.05	11,209.05	11,227.83	11,209.05	11,227.83	11,209.05
12	Earnings per share of Rs.10/- each (not annualised):						
	(a) Basic	(1.33)	(1.24)	(1.62)	(4.86)	(7.14)	(8.53)
	(b) Diluted	(1.33)	(1.24)	(1.62)	(4.86)	(7.14)	(8.53)

For Brooks Laboratories Ltd.


Managing Director

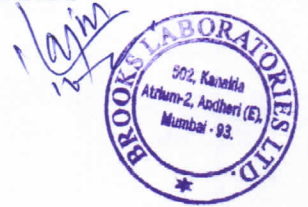
Notes:

- 1 The above unaudited financial results of the Company for the quarter/ nine month ended 31st December, 2018 have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14th February, 2019
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 3 The Statutory Auditors have carried out Limited Review of the Financial Results and of the Company for the Quarter/Nine Month ended December 31, 2018.
- 4 The Company is mainly engaged in the business of "Pharmaceutical Formulations" and there is no other reportable business segment. As the Company's business actually falls within a single primary business segment, the disclosure requirements of Ind-AS – 108 in this regard are not applicable.
- 5 In terms of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 as amended ("ICDR Regulations"), the company upon the shareholders approval at the Annual General Meeting held on 10th August, 2018 issued and allotted 8,50,000 Share warrants, by circular resolution dated 6th September, 2018 and 14th September, 2018 at a conversion price of Rs. 95.50 per Equity share aggregating to Rs 8,11,75,000 of which Rs 2,61,49,000/- was received by the company from the allottee's as upfront amount. Subsequently, Rs. 1,30,00,000 has been received in this quarter against balance amount of Share Warrants . These warrants will be converted into an equivalent number of Equity shares of face value Rs. 10 each at premium of Rs 85.50 per share, in the company, upon receipt of balance conversion price, within a period of 18 months from the date of allotment.
- 6 Comparative financial information of the previous quarter and nine month have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period presentation.

Place : Mumbai
Date : 14th February, 2019

For and on Behalf of Board

Managing Director
DIN No. 02000634



SGCO & Co.LLP

Chartered Accountants

Limited Review Report on the Unaudited Financial Results of Brooks Laboratories Limited For the quarter and nine month ended December 31, 2018 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Brooks Laboratories Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Brooks Laboratories Limited ("the Company") for the quarter and nine month ended 31st December 2018 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and have been approved by the Board of Directors in their meeting held on 14th February, 2019 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India. 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.



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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 Statement has not been prepared in all material respect 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 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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



Place : Mumbai
Date: 14th February, 2019