

Corp. Off.: 502, Kanakia Atrium - 2,  
Next to Courtyard Marriott Hotel,  
Andheri Kurla Road, Andheri (East),  
Mumbai - 400 093 (India)  
Ph.: + 91 22 61933100 Fax : +91 22 61933114

14<sup>th</sup> February, 2020

**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:

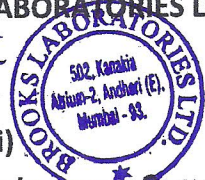
We hereby inform you that the Board of Directors at its meeting held today has, inter alia, approved the Unaudited Financial Results of the Company for the 3<sup>rd</sup> quarter ended 31<sup>st</sup> December, 2019. The Audit Committee reviewed the Unaudited Financial Results at its meeting held earlier today which have been subjected to a limited review by the Statutory Auditors. The Statement of Unaudited Financial Results as at 31.12.2019 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**

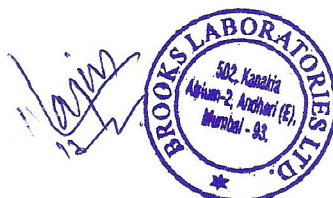
**Membership No. F9639**

Encl.: As Stated Above

**Statement of Unaudited Financial Results for the Quarter & Nine Months ended 31st December, 2019**

(Rs. In Lakhs)

No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations	1,989.44	1,414.70	1,509.79	5,086.33	3,987.45	5,503.01
	(b) Other Income	6.33	7.28	10.38	20.50	42.16	287.76
	<b>Total income</b>	<b>1,995.77</b>	<b>1,421.98</b>	<b>1,520.17</b>	<b>5,106.83</b>	<b>4,029.61</b>	<b>5,790.77</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	1,617.24	1,083.45	1,013.50	3,727.61	2,775.21	4,057.22
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	(242.36)	(104.83)	(11.99)	(269.19)	44.53	(113.62)
	(c) Employees benefits expenses	336.18	338.16	298.77	992.54	855.83	1,216.43
	(d) Finance Costs	85.83	79.72	76.90	248.38	223.97	296.26
	(e) Depreciation and amortization expenses	162.51	160.14	169.41	479.86	489.35	649.96
	(f) Other expenses	373.18	291.06	298.16	935.86	905.65	1,179.30
	<b>Total Expenses</b>	<b>2,332.58</b>	<b>1,847.70</b>	<b>1,844.75</b>	<b>6,115.06</b>	<b>5,294.54</b>	<b>7,285.55</b>
<b>3</b>	<b>Profit/(Loss) before exceptional items and tax</b>	<b>(336.81)</b>	<b>(425.72)</b>	<b>(324.58)</b>	<b>(1,008.23)</b>	<b>(1,264.93)</b>	<b>(1,494.78)</b>
<b>4</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(Loss) from ordinary activities before tax</b>	<b>(336.81)</b>	<b>(425.72)</b>	<b>(324.58)</b>	<b>(1,008.23)</b>	<b>(1,264.93)</b>	<b>(1,494.78)</b>
<b>6</b>	<b>Tax Expense:</b>						
	Deferred Tax Liability / (Assets)	(56.15)	(238.02)	(109.98)	(166.46)	(478.86)	(14.48)
	Short income tax provision for earlier years	-	-	-	-	-	0.23
<b>7</b>	<b>Net Profit/(loss) after tax</b>	<b>(280.66)</b>	<b>(187.70)</b>	<b>(214.60)</b>	<b>(841.77)</b>	<b>(786.07)</b>	<b>(1,480.53)</b>
<b>8</b>	<b>Other Comprehensive Income Items That will not be reclassified into Profit or loss</b>						
	Actuarial loss on Defined Benefit plans (net of tax).	(0.57)	2.69	0.20	(0.34)	0.61	(7.11)
<b>9</b>	<b>Total Comprehensive income for the period (After tax)</b>	<b>(281.23)</b>	<b>(185.01)</b>	<b>(214.40)</b>	<b>(842.11)</b>	<b>(785.46)</b>	<b>(1,487.64)</b>
<b>10</b>	<b>Paid - up equity share capital of Rs.10 each</b>	1,703.64	1,703.64	1,618.64	1,703.64	1,618.64	1,618.64
<b>11</b>	<b>Other Equity</b>	-	-	-	-	-	9,828.59
<b>12</b>	<b>Earnings per share of Rs.10/- each (not annualised):</b>						
	(a) Basic	(1.67)	(1.12)	(1.33)	(5.01)	(4.86)	(9.15)
	(b) Diluted	(1.67)	(1.12)	(1.33)	(5.01)	(4.86)	(9.15)





**Notes:**

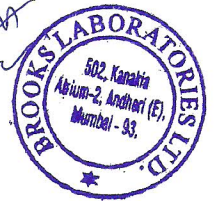
- 1 The above unaudited financial results of the Company for the quarter/ nine months ended 31st December, 2019 have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14th February, 2020
- 2 The financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) (as amended) 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 months ended December 31, 2019.
- 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 Comparative financial information of the previous quarter and nine months have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period presentation.

Place : Mumbai

Date : 14th February, 2020

For and on Behalf of Board

  
Rajesh Mahajan  
Din : 02000634  
Managing Director



# **SGCO & Co.LLP**

**Chartered Accountants**

Limited Review Report on the unaudited Financial Results of Brooks Laboratories Limited for the quarter and nine months ended December 31, 2019 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended)

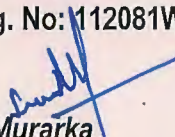
To,  
The Board of Directors  
Brooks Laboratories Limited

1. We have reviewed the accompanying Statement of unaudited Financial Results of Brooks Laboratories Limited (The "Company"), for the quarter and nine months ended on December 31, 2019 (The "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying 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 (as amended) including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SGCO & Co LLP**  
Chartered Accountants  
Firm Reg. No: 112081W / W100184

  
**Suresh Murarka**  
Partner  
Mem No.: 44739  
UDIN : 20044739AAAABP6913



Place: Mumbai  
Date: 14<sup>th</sup> February, 2020

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