

Corp. Off.: 502, Kanakia Atrium - 2,  
Next to Courtyard Marriott Hotel,  
Andheri Kurla Road, Andheri (East),  
Mumbai - 400 093 (India)  
Ph.: +9122 61933100 Fax : +91 22 61933114

15<sup>th</sup> September, 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 1<sup>st</sup> quarter ended 30<sup>th</sup> June, 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, 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

**Statements of Unaudited Financial Results for the Quarter ended 30th June, 2020**

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30-Jun-20	31-Mar-20	30-Jun-19	31-Mar-20
	Unaudited	Audited	Unaudited	Audited
<b>1 Income</b>				
Revenue from operations	1,246.57	1,882.52	1,682.18	6,968.85
Other Income	11.17	20.13	6.88	40.63
<b>Total income</b>	<b>1,257.74</b>	<b>1,902.65</b>	<b>1,589.06</b>	<b>7,009.48</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	1,003.60	1,222.19	1,026.92	4,949.80
(b) Purchase of Stock in Trade	10.90	61.48	-	61.48
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(253.68)	(59.71)	78.00	(328.90)
(d) Employees benefits expenses	307.00	345.87	318.20	1,338.41
(e) Finance Costs	77.64	88.63	82.82	335.03
(f) Depreciation and amortization expenses	197.58	190.86	157.21	664.76
(g) Other expenses	203.41	397.27	271.60	1,340.27
<b>Total Expenses</b>	<b>1,546.45</b>	<b>2,246.59</b>	<b>1,934.75</b>	<b>8,360.85</b>
<b>3 Profit/(Loss) before exceptional item and tax</b>	<b>(288.71)</b>	<b>(343.94)</b>	<b>(245.69)</b>	<b>(1,351.37)</b>
<b>4 Exceptional items</b>	-	-	-	-
<b>5 Profit/(Loss) from ordinary activities before tax</b>	<b>(288.71)</b>	<b>(343.94)</b>	<b>(245.69)</b>	<b>(1,351.37)</b>
<b>6 Tax Expense:</b>				
Deferred Tax Liability / (Assets)	-	340.84	127.72	174.37
MAT credit reversal	-	911.85	-	911.85
<b>7 Net Profit/(loss) after tax</b>	<b>(288.71)</b>	<b>(1,596.63)</b>	<b>(373.41)</b>	<b>(2,437.60)</b>
<b>8 Other Comprehensive Income</b>				
<b>Items That will not be reclassified into Profit or loss</b>				
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	(2.46)	15.07	(2.46)	14.73
<b>9 Total Comprehensive income for the period</b>	<b>(291.17)</b>	<b>(1,581.56)</b>	<b>(375.87)</b>	<b>(2,422.87)</b>
<b>10 Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>2,470.28</b>	<b>2,470.28</b>	<b>1,618.94</b>	<b>2,470.28</b>
<b>11 Other Equity</b>				<b>7,371.32</b>
<b>12 Earnings per share (of Rs. 10/- each)</b>				
(not annualised)				
(a) Basic	(1.17)	(9.07)	(2.31)	(13.84)
(b) Diluted	(1.17)	(9.07)	(2.31)	(13.84)

For Brooks Laboratories Ltd.

*[Signature]*  
Managing Director

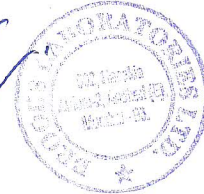
**Notes:**

- 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 15th September, 2020 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 Company continues to closely monitor the impact of the COVID-19 pandemic on all aspects of its business, including how it will impact its customers, employees, vendors and business partners. The management has exercised due care, in concluding on significant accounting judgements and estimates, interalia, recoverability of receivables, assessment for impairment of investments, intangible assets, inventory, based on the information available to date, both internal and external, while preparing the Company's financial results for the quarter ended 30th June, 2020.
- 4 The figures of the quarter ended March 31, 2020 are balancing figure between audited figure in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant
- 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

Place : Mumbai  
Date : 15th September, 2020

**For and Behalf of the 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 ended 30<sup>th</sup> June, 2020 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 ended 30<sup>th</sup> June, 2020 together with the notes thereon ('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.
2. 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.
3. 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 Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide 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, prepared in accordance with aforesaid accounting standard and other recognized accounting practices and policies, have 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 read with Circular No. CIR/CFD/FAC/6212016 dated July 5, 2016 the manner in which it is to be disclosed, or that it contains any material misstatement.

For SGCO & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W/W100184

Suresh Kumar  
Murarka

Digitally signed by  
Suresh Kumar Murarka  
Date: 2020.09.15  
18:17:08 +05'30'

Suresh Murarka

Partner

Mem.No. 044739

UDIN : 20044731AAAAGG6863

Place : Mumbai

Date : 15<sup>th</sup> September, 2020



4A, Kaledonia,  
2<sup>nd</sup> Floor, Sahar Road,  
Near Andheri Station,  
Andheri (East),  
Mumbai - 400 069.

Tel. +91 22 6625 6363  
Fax. +91 22 6625 6364  
E-mail: info@sgco.co.in  
www.sgco.co.in