



**Corp. Off.:-** 201, "The Summit Business Bay"  
Behind Guru Nanak Petrol Pump,  
Off Andheri Kurla Road, Andheri (E),  
Mumbai - 400 093 (India)  
Ph. : +91 22 69073100

13<sup>th</sup> February 2025

**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

Scrip Code: **533543**

Symbol: **BROOKS**

**Subject: Integrated Filing (Financial) for the quarter and nine months ended 31<sup>st</sup> December, 2024**

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended 31<sup>st</sup> December, 2024.

This Intimation is also available on the website of the Company.

This is for your information and record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**

**Krutika Rane**

**Company Secretary**

**Membership no: A66310**

Encl.: As Stated

Statements of Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2024

(Rs. In Lakhs)

Particulars	Standalone						Consolidated											
	Quarter Ended			Nine Months Ended			Year ended			Quarter Ended			Nine Months Ended			Year ended		
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	30-Sep-24	31-Dec-23	31-Mar-24		
	Unaudited			Unaudited			Audited			Unaudited			Unaudited			Audited		
<b>1 Income</b>																		
Revenue from operations	3,844.80	2,079.21	2,174.66	5,924.01	6,176.44	7,948.61	3,844.80	2,079.21	2,174.66	5,924.01	6,176.44	7,948.61						
Other Income	9.72	19.84	15.50	26.25	30.19	95.55	9.72	19.84	15.50	26.25	30.19	95.55						
<b>Total income</b>	<b>3,854.52</b>	<b>2,099.05</b>	<b>2,190.16</b>	<b>5,950.26</b>	<b>6,206.63</b>	<b>8,044.16</b>	<b>3,854.52</b>	<b>2,099.05</b>	<b>2,190.16</b>	<b>5,950.26</b>	<b>6,206.63</b>	<b>8,044.16</b>						
<b>2 Expenses</b>																		
(a) Cost of materials consumed	2,196.90	1,139.91	1,208.56	3,336.81	3,498.07	4,472.28	2,196.90	1,139.91	1,208.56	3,336.81	3,498.07	4,472.28						
(b) Purchase of Stock in Trade	421.41	123.87	289.95	545.28	738.73	1,049.82	421.41	123.87	289.95	545.28	738.73	1,049.82						
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	-111.87	55.96	47.33	-55.91	153.15	139.80	-111.87	55.96	47.33	-55.91	153.15	139.80						
(d) Employees benefits expenses	636.66	321.20	283.92	957.86	826.48	1,054.06	636.66	321.20	283.92	957.86	826.48	1,054.06						
(e) Finance Costs	44.57	32.15	21.29	76.72	57.07	84.50	44.57	32.15	21.29	76.72	57.07	84.50						
(f) Depreciation and amortization expenses	78.43	42.96	43.48	121.39	131.70	177.32	78.43	42.96	43.48	121.39	131.70	177.32						
(g) Other expenses	516.00	287.43	235.28	800.12	676.32	910.92	516.00	287.43	235.28	800.12	676.32	910.92						
<b>Total Expenses</b>	<b>3,782.10</b>	<b>2,003.48</b>	<b>2,129.81</b>	<b>5,782.27</b>	<b>6,081.52</b>	<b>7,888.70</b>	<b>3,782.10</b>	<b>2,003.48</b>	<b>2,129.81</b>	<b>5,782.27</b>	<b>6,081.52</b>	<b>7,888.70</b>						
<b>3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax</b>	<b>72.42</b>	<b>95.57</b>	<b>60.35</b>	<b>167.99</b>	<b>125.11</b>	<b>155.46</b>	<b>72.42</b>	<b>95.57</b>	<b>60.35</b>	<b>167.99</b>	<b>125.11</b>	<b>155.46</b>						
4 Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	-	-	-526.98	-491.91	-445.62	-1,018.89	(1,121.13)	-2,112.06						
<b>Profit/(Loss) before Exceptional item and tax</b>	<b>72.42</b>	<b>95.57</b>	<b>60.35</b>	<b>167.99</b>	<b>125.11</b>	<b>155.46</b>	<b>(454.56)</b>	<b>(396.34)</b>	<b>(385.27)</b>	<b>(850.90)</b>	<b>(996.02)</b>	<b>(1,956.60)</b>						
5 Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-						
<b>6 Profit/(Loss) from ordinary activities before tax</b>	<b>72.42</b>	<b>95.57</b>	<b>60.35</b>	<b>167.99</b>	<b>125.11</b>	<b>155.46</b>	<b>-454.56</b>	<b>-396.34</b>	<b>-385.27</b>	<b>-850.90</b>	<b>-996.02</b>	<b>-1,956.60</b>						
7 Tax Expense:																		
Deferred Tax Liability / (Assets)(Refer note 4)	-	-	-	-	-	-	-	-	-	-	-	-						
MAT credit reversal	-	-	-	-	-	-	-	-	-	-	-	-						
Tax of earlier years	-	-	2.59	-	2.59	2.59	2.59	2.59	2.59	-	2.59	2.59						
<b>8 Net Profit/(loss) after tax</b>	<b>72.42</b>	<b>95.57</b>	<b>57.76</b>	<b>167.99</b>	<b>122.52</b>	<b>152.87</b>	<b>-457.15</b>	<b>-396.34</b>	<b>-387.86</b>	<b>-850.90</b>	<b>-998.61</b>	<b>-1,959.19</b>						
<b>9 Other Comprehensive Income</b>																		
Items That will not be reclassified into Profit or loss																		
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	-	-	-	-	-	-4.33	-	-	-	-	-	-4.33						
Gain on remeasuring FVTPL financial assets	-	-	-	-	-	-	-	-	-	-	-	-						
<b>10 Total Comprehensive income for the period</b>	<b>72.42</b>	<b>95.57</b>	<b>57.76</b>	<b>167.99</b>	<b>122.52</b>	<b>148.54</b>	<b>(457.15)</b>	<b>(396.34)</b>	<b>(387.86)</b>	<b>(850.90)</b>	<b>(998.61)</b>	<b>(1,963.52)</b>						
<b>Net Profit attributable to</b>																		
Owners of equity	-	-	-	-	-	-	-457.15	-396.34	-387.86	-850.90	-998.61	-1,959.19						
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Other Comprehensive Income attributable to :</b>																		
Owners of equity	-	-	-	-	-	-	-	-	-	-	-	-4.33						
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-						
<b>Total Comprehensive Income attributable to</b>																		
Owners of Equity	-	-	-	-	-	-	-457.15	-396.34	-387.86	-850.90	-998.61	-1,963.52						
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-						
<b>11 Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>	<b>2,624.67</b>						
<b>12 Reserves excluding Revaluation Reserves</b>																		
<b>13 Earnings per share (of Rs. 10/- each)</b>																		
(not annualized)																		
(a) Basic	0.28	0.36	0.23	0.64	0.48	0.58	-1.75	-1.51	-1.51	-3.24	-3.90	-7.67						
(b) Diluted	0.28	0.36	0.23	0.64	0.48	0.58	-1.75	-1.51	-1.51	-3.24	-3.90	-7.67						

Notes:

- The above unaudited standalone and consolidated financial results of Brooks Laboratories Limited("the Company") has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above unaudited standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2025.
- Subsequent to the period ended December 31, 2024, the company has passed a resolution in the Extra-Ordinary General meeting of the members held on January 11, 2025, offering 35,33,520 Equity shares on preferential basis at a issue price of Rs. 141.50/- per Equity Share. The object of the issue is to make a further Investment in its Joint venture Brooks Steriscience Limited via 4% optionally convertible redeemable preference shares having face value Rs. 10,000 per share and for General Corporate purposes.  
Further to this, the Company vide its Board Resolution dated January 29, 2025 has issued & allotted 32,10,510 Equity Shares at Rs. 141.50 per share.  
Out of the above issue, the Company has utilized Rs. 4,322.34 lakhs towards investment in 4% optionally convertible redeemable preference shares issued by Brooks Steriscience Limited.
- 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".
- In the absence of reasonable certainty of taxable profit, The Holding Company has not recognized deferred tax asset on its business losses/depreciation in accordance with Ind As 12 " Income taxes".
- The Company operates in one reportable business segment i.e. " Pharmaceuticals".
- Prior period figures have been regrouped and reclassified where necessary.



For and on behalf of the Board

*(Signature)*

Bhushan Singh Rana  
 Din : 10289384  
 Whole time Director

**Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter and nine months ended on December 31, 2024, 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 December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of directors. Our responsibility is to express a conclusion 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 financial statements are free of material misstatement. 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.
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DMKH & Co.  
Chartered Accountants  
FRN: 116886W

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CA Shikha Kabra  
Partner

Membership No: 179437  
UDIN: 25179437BMSCJC5101  
Place: Mumbai  
Date: February 13, 2025

**Limited Review Report on Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024, 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") its Jointly controlled entity and associate (the Holding Company, its Jointly controlled entity and associate together referred to as "the Group") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to ended December 31, 2024 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the, "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. 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 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:
  - i. Brooks Laboratories Limited (Holding Company)
  - ii. Brooks Steriscience Limited (Jointly Controlled Entity)
  - iii. Steribrooks Penems Private Limited (Associate Company)

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 Jointly Controlled Entity vis Brooks Steriscience Limited included in the consolidated unaudited financial results, whose financial results include the Group share of net loss of Rs. 306.69 lakhs and Rs. 1,018.71 lakhs for the quarter and nine months ended December 31, 2024 respectively, 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 Jointly controlled entity, 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 results also includes the Group's share of net loss of Rs. 0.18 lakhs and Rs. 0.18 lakhs for the quarter and nine months ended December 31, 2024 respectively, as considered in the consolidated unaudited financial results, 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 DMKH & Co.  
Chartered Accountants  
FRN: 116886W

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CA Shikha Kabra  
Partner

Membership No: 179437  
UDIN: 25179437BMSCJD6013  
Place: Mumbai  
Date: February 13, 2025



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- B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**
- C. Format for Disclosing Outstanding Default on Loans and Debt Securities – **Not Applicable**
- D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable for 3rd Quarter.**
- E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable for 3rd Quarter.**