



J. K. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

S.C.O. 1132-33, Sector 22-B, CHANDIGARH - 160 022

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REVIEW REPORT

The Board of Directors,
Brooks Laboratories Limited
Village Kishanpura
Nalagarh Road, Baddi
Distt.Solan
Himachal Pardesh

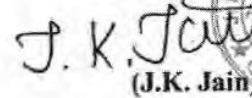
We have reviewed the accompanying statement of un-audited Financial Results of **Brooks Laboratories Limited** for the Half year ended 30.09.2012. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of Board Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, 'Engagements to Review financial statements' 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 is limited primarily to inquiries of company personnel and analytical procedures 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited Half-yearly financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the listing agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

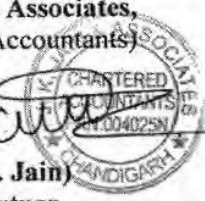
Date : 09.11.2012
Place : Chandigarh

For J. K. Jain & Associates,
(Chartered Accountants)


(J.K. Jain)

Partner

M.No. 083140



BROOKS LABORATORIES LIMITED							
Regd office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P.-174101							
Statement of Unaudited Financial Results for the Period Ended 30th September, 2012							
						(₹ in Lacs)	
Sr. No.	Particulars	Quarter Ended			Half Year ended		Accounting Year Ended
		Unaudited			Unaudited		Audited
		30.09.2012	30.06.2012	30.09.2011	30.09.2012	30.09.2011	31.03.2012
1	Income from operations						
	(a) Net sales	2,062	1,395	1,435	3,457	2,606	5,608
	(b) Other operating income	-	-	-	-	-	-
	Total Income from operations (net)	2,062	1,395	1,435	3,457	2,606	5,608
2	Expenses						
	(a) Cost of materials consumed	1,419	949	890	2,368	1,687	3,603
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28	63	56	91	81	28
	(d) Employee benefits expense	60	73	54	133	107	273
	(e) Depreciation and amortisation expense	20	20	16	40	32	66
	(f) Other Administrative Expenses	288	133	142	421	253	641
	Total expenses	1,815	1,238	1,158	3,053	2,160	4,611
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	247	157	277	404	446	997
4	Other income	46	47	17	93	17	92
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	293	204	294	497	463	1,089
6	Finance costs	5	27	32	32	57	172
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	288	177	262	465	406	917
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 -8)	288	177	262	465	406	917
10	Tax expense						
	-Current Tax	58	35	52	93	81	183
	-MAT Credit Unutilized	53	33	48	86	75	170
	-Deferred Tax	(8)	17	3	9	6	20
11	Profit / (Loss) from ordinary activities before tax (9-10)	291	158	255	449	394	884
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11+12)	291	158	255	449	394	884
14	Share of profit / (loss) of associates*	-	-	-	-	-	-
15	Minority interest *	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13+14+15) *	291	158	255	449	394	884
17	Paid-up equity share capital (Face Value Rs.10/- per share)	1619	1619	1619	1,619	1619	1,619
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	7,508



19(i)	Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic -in Rs.	7.14	3.90	4.72	5.51	7.29	6.55
	(b) Diluted- in Rs.	7.14	3.90	4.72	5.51	7.29	6.55
(ii)	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic -in Rs.	7.14	3.90	4.72	5.51	7.29	6.55
	(b) Diluted- in Rs.	7.14	3.90	4.72	5.51	7.29	6.55
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding						
	-Number of shares	6,350,000	6,350,000	6,350,000	6,350,000	6,350,000	6,350,000
	-Percentage of shareholding	39.23	39.23	39.23	39.23	39.23	39.23
2	Promoters and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	-Number of shares	-	-	-	-	-	-
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	-	-	-	-	-	-
	-Percentage of shares (as a % of the total share capital of the company)	-	-	-	-	-	-
	b) Non - encumbered						
	-Number of shares	9,836,422	9,836,422	9,836,422	9,836,422	9,836,422	9,836,422
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100	100
	-Percentage of shares (as a % of the total share capital of the company)	60.77	60.77	60.77	60.77	60.77	60.77
21	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter						
	Received during the quarter						
	Disposed of during the quarter						
	Remaining unresolved at the end of the quarter						

Quarter ended
30.09.2012

Nil

Nil

Nil

Nil



BROOKS LABORATORIES LIMITED		
Regd office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P.-174101		
(₹ in Lacs)		
Statement of Assets and Liabilities	Unaudited As at 30.09.2012	Audited As at 31.03.2012
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,619	1,619
(b) Reserves and surplus	7,955	7,508
Sub-Total	9,574	9,126
2 Share application money pending allotment	-	-
3 Non-current liabilities		
(a) Deferred tax liabilities (net)	130	121
Sub-Total	130	121
4 Current liabilities		
(a) Trade payables	1,243	724
(b) Other current liabilities	221	116
(c) Short-term provisions	599	493
Sub-Total	2,063	1,333
TOTAL - EQUITY AND LIABILITIES	11,767	10,580
B ASSETS		
1 Non-current assets		
(a) Fixed assets	5,262	4,203
(b) Non-current investments	2	2
(c) Long-term loans and advances	1,041	1,990
(d) Other non-current assets	329	327
Sub-Total	6,634	6,522
2 Current assets		
(a) Inventories	722	516
(b) Trade receivables	1,699	1,076
(c) Cash and cash equivalents	2,009	1,868
(d) Short-term loans and advances	703	598
Sub-Total	5,133	4,058
TOTAL - ASSETS	11,767	10,580



Statement of Utilization of funds raised through public issue as on 30th September 2012.

(₹ in Lacs)

Sr.No.	Object	Total Estimated Cost	Actual Utilizations
1	Land	635.00	512.40
2	Building Construction	1,220.00	1,200.00
3	Plant & Machinery & Utilities	3,094.00	1,527.00
4	Advance given for Purchase of Misc. Fixed Assets	230.00	200.00
5	Long term working capital	500.00	NIL
6	General corporate purposes	328.29	87.91
7	Listing Fees to Stock Exchanges	0.96	0.96
8	Issue Expenses	291.75	291.75
	Total	6,300.00	3820.02



Notes:

- 1) The above result for the period ended 30st September 2012, as reviewed by the Audit Committee, and were considered and approved by the Board of Directors at its meeting held on 09th November 2012.
- 2) As the company's business activity falls within a single primary business segment "Pharmaceutical Formulations" the Disclosure Requirement of Accounting Standard (AS-17) "Segment Reporting" is not applicable.
- 3) The Statutory auditors have carried out Limited Review of the above Un-Audited financial result Result in terms of the clause 41 of the Listing Agreement.
- 4) Figures for the previous year/period have been regrouped, wherever necessary.

Place: **MUMBAI**

Date: **09th November 2012**

FOR BROOKS LABORATORIES LIMITED



Rajesh Mahajan

MR. RAJESH MAHAJAN
MANAGING DIRECTOR