



J. K. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

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REVIEW REPORT

The Board of Directors,
Brooks Laboratories Limited
G-101, Ivory Tower
Sector 70
Mohali

We have reviewed the accompanying statement of un-audited Financial Results of **Brooks Laboratories Limited** for the Quarter ended 30.06.2012. 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 Quarterly 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.

for **J. K. Jain & Associates,**
(Chartered Accountants)


(J.K.Jain)
Partner

M.No. 083140



Date : 14.08.2012

Place : Chandigarh

BROOKS LABORATORIES LIMITED

Regd office: G 101, Ivory Tower, Sector 70, Mohali, Punjab

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2012

(₹ in Lacs)

	Particulars	Quarter Ended		Accounting
		Unaudited		Year Ended
		30.06.2012	31.03.2012	31.03.2012
1	Income from operations			
	(a) Net sales/income from operations (Net of excise duty)	1,395	1,448	5,608
	(b) Other operating income	-	-	-
	Total income from operations (net)	1,395	1,448	5,608
2	Expenses			
	(a) Cost of materials consumed	949	956	3,603
	(b) Purchases of stock-in-trade	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	63	(111)	28
	(d) Employee benefits expense	73	95	273
	(e) Depreciation and amortisation expense	20	17	66
	(f) other Administrative Expenses	133	208	641
	Total expenses	1,238	1,165	4,611
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	157	283	997
4	Other income	47	22	92
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	204	305	1,089
6	Finance costs	27	42	172
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	177	263	917
8	Exceptional items	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 -8)	177	263	917
10	Tax expense			
	-Current Tax	35	52	183
	-MAT Credit Unutilized	33	49	170
11	-Deferred Tax	17	10	20
12	Extraordinary items	-	-	-



13	Net Profit / (Loss) for the period (11 + 12)	158	250	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) *	158	250	884
17	Paid-up equity share capital (Face Value Rs.10/- per share)	1,619	1,619	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.	3.90	2.62	6.55
	(b) Diluted- in Rs.	3.90	2.62	6.55
19.ii	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):			
	(a) Basic -in Rs.	3.90	2.62	6.55
	(b) Diluted- in Rs.	3.90	2.62	6.55
A	PARTICULARS OF SHAREHOLDING			
1	Public shareholding			
	-Number of shares	6350000	6350000	6350000
	-Percentage of shareholding	39.23	39.23	39.23
2	Promoters and Promoter Group Shareholding			
	a) Pledged / Encumbered			
	-Number of shares	0	0	0
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0	0	0
	-Percentage of shares (as a % of the total share capital of the company)	0	0	0
	b) Non - encumbered			
	-Number of shares	9836422	9836422	9836422
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100
	-Percentage of shares (as a % of the total share capital of the company)	60.77	60.77	60.77



B	INVESTOR COMPLAINTS	Quarter ended 30.06.2012
	Pending at the beginning of the quarter	Nil
	Received during the quarter	Nil
	Disposed of during the quarter	Nil
	Remaining unresolved at the end of the quarter	Nil

Detail of cost of Project status as on 30th June 2012.

(₹ in Lakhs)

Sr.No.	Object	Total Estimated Cost	Actual Utilizations
1	Land	635.00	487.40
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	85.89
7	Listing Fees to Stock Exchanges	0.96	0.96
8	Issue Expenses	291.75	291.75
	Total	6,300.00	3,793.00



Notes:

- 1) The above result for the period ended 30st June 2012, as reviewed by the Audit Committee, were considered and approved by the Board of Directors at its meeting held on 14th August 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.
- 5) The company did not have any investor complaints pending as on 30th June 2012, there were no investor's complaints received during the quarter ended 30th June 2012.
- 6) The Equity Shares of the company got listed on BSE and NSE as on 5th September 2011 hence figure for the corresponding quarter ended 30th June 2011 are not given.

Place: **MUMBAI**

Date: **14th August 2012**

FOR BROOKS LABORATORIES LIMITED



A handwritten signature in blue ink, appearing to read "Rajesh Mahajan".

MANAGING DIRECTOR

MR. RAJESH MAHAJAN