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Goregaon (East), Mumbai - 400 063 (INDIA)  
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August 10, 2013

**Bombay Stock Exchange Ltd.**

Sir P J Towers  
Dalal Street  
Mumbai 400 001

**National Stock Exchange of India Ltd.**

Exchange Plaza, 5<sup>th</sup> Floor, Plot No. C/1  
G Block, Bandra-Kurla Complex  
Bandra(E), Mumbai 400 051

Kind Attn: General Manager – DCS

Kind Attn: Head- Listing

[corp.relations@bseindia.com](mailto:corp.relations@bseindia.com)

[cmllist@nse.co.in](mailto:cmllist@nse.co.in)

**Sub: Revised Financial Results for the Quarter and Year ended 31.03.2013**

Dear Sirs

This is for your kind intimation that a Meeting of the Board of Directors of the Company was held on Saturday, the 10<sup>th</sup> day of August, 2013 at its Corporate Office at 203/204, Eco House, 2<sup>nd</sup> Floor, Vishveshwar Nagar, Goregaon (E), Mumbai. The Board considered the impact of Disclosure Statement dated 08.03.2013 during Survey u/s 133A of the Income Tax Act, 1961 on the accounts of the Company and has approved, inter alia, the **Revised Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2013**. The Financial Results for the period ended 31<sup>st</sup> March, 2013 have been revised in context of following items:

Item No.	Item Revised	Reason of Revision
1.	An Item of Rs. 7 Crores inadvertently booked under the head 'Other Income' now booked under the head 'Reserves and Surplus'.	The amount of Rs. 7 Crores disclosed as per the provisions of Income Tax Act, 1961 is pending allocation to respective head.
2.	The Tax expense of current year has reduced from Rs. 2.94 crores to Rs. 2.44 crores.	Tax expense reduced due to the impact of Item No. 1 above.

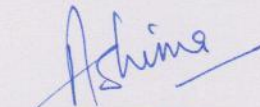
Pursuant to Clause 41(I) of the Listing Agreement, please find enclosed herewith the approved results.

This is for your information and record.

Thanking you

Yours faithfully

For **BROOKS LABORATORIES LTD.**



(Ashima Banodha)  
Company Secretary



## BROOKS LABORATORIES LIMITED

Regd office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P.-174101

### Statement of Revised Audited Financial Results for the Quarter and Year Ended 31st March, 2013

(Rs. in Lacs)

Sr. No.	Particulars	Quarter Ended			Accounting Year Ended	
		Audited	Unaudited		Audited	
		31.03.2013	31.12.2012	31.03.2012	31.03.2013	31.03.2012
<b>1</b>	<b>Income from operations:</b>					
	(a) Net sales	2,230	2,324	1,448	8,011	5,608
	(b) Other operating income	-	-	-	-	-
	<b>Total income from operations (Net)</b>	<b>2,230</b>	<b>2,324</b>	<b>1,448</b>	<b>8,011</b>	<b>5,608</b>
<b>2</b>	<b>Expenses:</b>					
	(a) Cost of materials consumed	1,682	1,628	956	5,678	3,619
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(24)	(10)	(111)	57	28
	(d) Employee benefits expense	44	70	95	174	273
	(e) Depreciation and amortisation expense	20	21	17	81	66
	(f) Other Administrative Expenses	268	363	208	1,052	641
	<b>Total expenses</b>	<b>1,990</b>	<b>2,072</b>	<b>1,165</b>	<b>7,042</b>	<b>4,627</b>
<b>3</b>	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>240</b>	<b>252</b>	<b>283</b>	<b>969</b>	<b>981</b>
<b>4</b>	Other income	-	52	22	-	92
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>240</b>	<b>303</b>	<b>305</b>	<b>969</b>	<b>1,073</b>
<b>6</b>	Finance costs	(17)	(4)	42	11	156
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>257</b>	<b>307</b>	<b>263</b>	<b>958</b>	<b>917</b>
<b>8</b>	Exceptional items	-	-	-	-	-
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7 -8)</b>	<b>257</b>	<b>307</b>	<b>263</b>	<b>958</b>	<b>917</b>
<b>10</b>	<b>Tax expense</b>					
	-Current Tax	73	61	52	227	183
	-MAT Credit Unutilized	0	57	49	-	170
	-Deferred Tax	3	5	10	17	20
<b>11</b>	<b>Profit / (Loss) from ordinary activities before tax (9-10)</b>	<b>181</b>	<b>298</b>	<b>250</b>	<b>714</b>	<b>884</b>
	Share of profit / (loss) of associates*	-	-	-	-	-
	Minority interest *	-	-	-	-	-
	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>181</b>	<b>298</b>	<b>250</b>	<b>714</b>	<b>884</b>

*[Handwritten Signature]*



	Paid-up equity share capital (Face Value Rs.10/- per share)	1619	1619	1619	1,619	1,619
	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	8,922	7,508
	<b>Earnings per share (before extraordinary items)</b>					
	(a) Basic -in Rs.	1.12	7.33	2.62	4.41	6.55
	(b) Diluted- in Rs.	1.12	7.33	2.62	4.41	6.55
	<b>Earnings per share (after extraordinary items)</b>					
	(a) Basic -in Rs.	1.12	7.33	2.62	4.41	6.55
	(b) Diluted- in Rs.	1.12	7.33	2.62	4.41	6.55
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>					
<b>1</b>	<b>Public shareholding</b>					
	-Number of shares	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
<b>2</b>	<b>Promoters and Promoter Group Shareholding</b>					
	<b>a) Pledged / Encumbered</b>					
	-Number of shares	0	0	0	0	0
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0	0	0	0	0
	-Percentage of shares (as a % of the total share capital of the company)	0	0	0	0	0
	<b>b) Non - encumbered</b>					
	-Number of shares	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
	-Percentage of shares (as a % of the total share capital of the company)	60.77	60.77	60.77	60.77	60.77
<b>B</b>	<b>INVESTOR COMPLAINTS</b>			<b>Quarter ended 31.03.2013</b>		
	Pending at the beginning of the quarter			0		
	Received during the quarter			0		
	Disposed of during the quarter			0		
	Remaining unresolved at the end of the quarter			0		

*[Handwritten signature]*





## BROOKS LABORATORIES LIMITED

Regd office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan, H.P.-174101

(Rs.in lacs)

Statement of Assets and Liabilities		Audited	
		As at (31/03/2013)	As at (31/03/2012)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	1,619	1,619
	(b) Reserves and surplus	8,922	7,508
	<b>Sub-total - Shareholders' funds</b>	<b>10,541</b>	<b>9,127</b>
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	-	-
	(b) Deferred tax liabilities (net)	138	121
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	56	49
	<b>Sub-total - Non-current liabilities</b>	<b>194</b>	<b>170</b>
<b>5</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	109	99
	(b) Trade payables	1,285	724
	(c) Other current liabilities	313	113
	(d) Short-term provisions	724	443
	<b>Sub-total - Current liabilities</b>	<b>2,431</b>	<b>1,379</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>13,166</b>	<b>10,676</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	5,617	5,601
	(b) Non-current investments	2	2
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	625	593
	(e) Other non-current assets	329	327
	<b>Sub-total - Non-current assets</b>	<b>6,573</b>	<b>6,523</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	498	516
	(c) Trade receivables	2,168	1,076
	(d) Cash and cash equivalents	2,387	1,964
	(e) Short-term loans and advances	40	141
	(f) Other current assets	1,500	457
	<b>Sub-total - Current assets</b>	<b>6,593</b>	<b>4,154</b>
	<b>TOTAL - ASSETS</b>	<b>13,166</b>	<b>10,676</b>

*[Handwritten Signature]*



Notes:

- 1) The above result for the period ended 31<sup>st</sup> March 2013, as reviewed by the Audit Committee, and were considered and approved by the Board of Directors at its meeting held on 10<sup>th</sup> August 2013.
- 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 figures for the corresponding previous periods have been restated/regrouped wherever necessary, to make them comparable. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the current financial year, which were subject to limited review.

Place: **MUMBAI**

Date: **10<sup>th</sup> August 2013**

**FOR BROOKS LABORATORIES LIMITED**



**MR. RAJESH MAHAJAN**

**MANAGING DIRECTOR**

