



J. K. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

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

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REVIEW REPORT

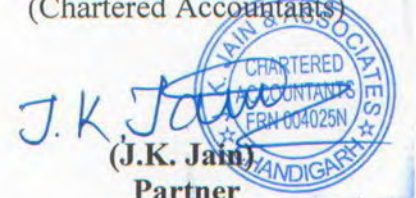
The Board of Directors,
Brooks Laboratories Limited
Village Kishanpura
Nalagarh Road, Baddi
Distt.Solan
Himachal Pardesh

We have reviewed the accompanying statement of un-audited Financial Results of **Brooks Laboratories Limited** for the Nine months/Quarter ended 31.12.2013. 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 Nine months 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 : 13.02.2014
Place : Chandigarh

BROOKS LABORATORIES LIMITED

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

Statement of Unaudited Financial Results for the Period Ended 31st December, 2013

(Rs. in Lacs)							
PART-I	Particulars	Quarter Ended			Nine Months Ended		Accounting Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2013	30.09.2013	31.12.2012	31.12.2013	31.12.2012	31.03.2013
1	Income from operations						
	(a) Net sales/income from operations (Net of excise duty)	1,914	2,520	2,324	6,645	5,781	8,011
	(b) Other operating income	-	-	-	-	-	-
	Total income from operations (net)	1,914	2,520	2,324	6,645	5,781	8,011
2	Expenses						
	(a) Cost of materials consumed	1,287	1,710	1,628	4,599	3,996	5,678
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2	(6)	(10)	(34)	81	57
	(d) Employee benefits expense	77	43	70	203	203	174
	(e) Depreciation and amortisation expense	21	21	21	63	61	81
	(f) Other Expenses	377	553	363	1,266	784	1,052
	Total expenses	1,764	2,321	2,072	6,097	5,125	7,042
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	150	199	252	548	656	969
4	Other income	-	-	52	0	145	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	150	199	303	548	801	969
6	Finance costs	3	3	(4)	8	28	11
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	147	196	307	540	773	958
8	Exceptional items	-	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7 -8)	147	196	307	540	773	958
10	Tax expense						
	-Current Tax	29	39	61	108	154	227
	-MAT Credit Unutilized	27	36	57	100	143	-
	-Deferred Tax	3	3	5	8	14	17
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	142	190	298	524	747	714
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	142	190	298	524	747	714
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) *	142	190	298	524	747	714
17	Paid-up equity share capital (Face Value Rs.10/- per share)	1,619	1,619	1,619	1,619	1,619	1,619
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	8,922



19.i	Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic -in Rs.	0.87	1.17	1.84	3.23	4.61	4.41
	(b) Diluted- in Rs.	0.87	1.17	1.84	3.23	4.61	4.41
19.ii	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic -in Rs.	0.87	1.17	1.84	3.23	4.61	4.41
	(b) Diluted- in Rs.	0.87	1.17	1.84	3.23	4.61	4.41
PART- II							
A	PARTICULARS OF SHAREHOLDING						
1	Public shareholding						
	-Number of shares	6374473	6350000	6350000	6374473	6350000	6350000
	-Percentage of shareholding	39.38	39.23	39.23	39.38	39.23	39.23
2	Promoters and Promoter Group Shareholding						
	a) Pledged / Encumbered						
	-Number of shares	0	0	0	0	0	0
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0	0	0	0	0	0
	-Percentage of shares (as a % of the total share capital of the company)	0	0	0	0	0	0
	b) Non - encumbered						
	-Number of shares	9811949	9836422	9836422	9811949	9836422	9836422
	-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)	60.62	60.77	60.77	60.62	60.77	60.77
B	INVESTOR COMPLAINTS						
							Quarter ended 31.12.2013
	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



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12/12/13

Statement of Utilization of funds raised through public issue as on 31st December 2013.

(Rs.in Lacs)

Sr.No.	Object	Total Estimated Cost	Actual Utilizations
1	Land	635.00	712.74
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	4020.36



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Notes:

- 1) The above result for the period ended 31st December 2013, as reviewed by the Audit Committee, and were considered and approved by the Board of Directors at its meeting held on 13th February 2014.
- 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 year/period have been regrouped wherever necessary.
- 4) The Statutory auditors have carried out Limited Review of the above Un-Audited financial result in terms of the clause 41 of the Listing Agreement.

Place: **MUMBAI**

Date: 13th February 2014

FOR BROOKS LABORATORIES LIMITED



MR. RAJESH MAHAJAN

MANAGING DIRECTOR