

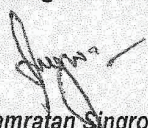
SGCO & Co.

Chartered Accountants

The Board of Directors Brooks Laboratories Limited

1. We have reviewed the accompanying Statement of Unaudited Results of Brooks Laboratories Limited (the "Company"), for the quarter and Half year ended 30th September, 2015 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the Management but have neither been reviewed nor been audited by us. The Statement has been prepared by the Company pursuant to Clause 41 of the Listing Agreement with the Stock Exchanges in India. This Statement is the responsibility of the Company's management and has been approved by the board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. 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.
3. A review is limited primarily to inquiries of company personnel and analytical procedure 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the Accounting Standards specified under the Companies Act, 1956 (which are deemed to be applicable as per section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014) and other recognized accounting practices and policies, and 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 S G C O & Co.
Chartered Accountants
Firm Reg. No : 112081W


Shyamratan Singrodia
Partner
Mem No.: 49006



Place: Mumbai
Date: 7th November, 2015

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BROOKS LABORATORIES LIMITED
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CIN NO: L24232HP2002PLC000267

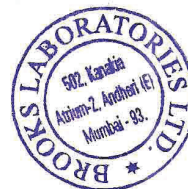
Tel No : +91 1795 654001/02/03, Fax No : +91 1795 236939, E-mail : investors@brookslabs.net, Website: www.brookslabs.net

Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2015

PART I

Particulars	Quarter Ended			Half Year Ended		(Rs. In lacs)
	30.09.2015	30.06.2015	30.09.2014	30.09.2015	30.09.2014	31.03.2015
	(Unaudited)			(Unaudited)		(Audited)
1 Income from operations						
(a) Net sales (Net of excise duty)	2,047.17	1,797.71	2,155.61	3,844.88	3,801.72	8,521.33
Total income from operations (net)	2,047.17	1,797.71	2,155.61	3,844.88	3,801.72	8,521.33
2 Expenses						
(a) Cost of materials consumed	1,361.99	1,259.01	1,514.92	2,621.00	2,720.07	6,041.14
(b) Changes in inventories of finished goods & work-in-progress	(7.75)	29.59	(7.98)	21.84	26.78	23.61
(d) Employee benefits expense	187.18	131.04	119.01	318.22	228.97	474.67
(e) Depreciation and amortization expense	28.53	28.04	32.44	56.57	60.65	110.36
(f) Other Expenses	239.01	214.61	375.85	453.62	561.24	1,295.80
Total expenses	1,808.96	1,662.29	2,034.24	3,471.25	3,597.71	7,945.59
3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	238.21	135.42	121.37	373.63	204.01	575.74
4 Other income	44.28	36.42	62.35	80.70	130.87	225.17
5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	282.49	171.84	183.72	454.33	334.88	800.91
6 Finance costs	26.73	6.86	4.95	33.59	7.18	44.34
7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	255.76	164.98	178.77	420.74	327.70	756.57
8 Exceptional items / Prior period items	-	-	(210.18)	-	(210.18)	278.47
9 Profit / (Loss) from ordinary activities before tax (7 - 8)	255.76	164.98	388.95	420.74	537.88	1,035.04
10 Tax expense (Refer Note 3)	85.60	13.60	8.71	99.20	4.14	88.32
11 Net Profit / (Loss) from ordinary activities after tax (9-10)	170.16	151.38	380.24	321.54	533.74	946.72
12 Extraordinary items	-	-	-	-	-	-
13 Net Profit / (Loss) for the period (11 + 12)	170.16	151.38	380.24	321.54	533.74	946.72
14 Paid-up equity share capital (Face Value Rs.10/- per share)	1,618.64	1,618.64	1,618.64	1,618.64	1,618.64	1,618.64
15 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	9,523.04
16.i Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):						
(a) Basic -in Rs.	1.05	0.94	2.35	1.99	3.30	5.85
(b) Diluted- in Rs.	1.05	0.94	2.35	1.99	3.30	5.85
16.ii Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):						
(a) Basic -in Rs.	1.05	0.94	2.35	1.99	3.30	5.85
(b) Diluted- in Rs.	1.05	0.94	2.35	1.99	3.30	5.85
PART- II						
A PARTICULARS OF SHAREHOLDING						
1 Public shareholding						
-Number of shares	6,374,473	6,374,473	6,374,473	6,374,473	6,374,473	6,374,473
-Percentage of shareholding	39.38%	39.38%	39.38%	39.38%	39.38%	39.38%
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	9,811,949	9,811,949	9,811,949	9,811,949	9,811,949	9,811,949
-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%	60.62%	60.62%	60.62%	60.62%	60.62%

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INVESTOR COMPLAINTS FOR QUARTER ENDED September 30, 2015

Opening Balance : Nil, Received and Resolved: Nil, Closing Balance: Nil

Notes :

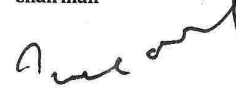
- 1 The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 7th November, 2015.
- 2 The Company has received a Notice of demand for Rs. 1400.72 lacs u/s 156 of the Income Tax Act, 1961 for the Assessment year 2012-13. The Company has filed an appeal against the same. The Company has paid Rs. 485.12 lacs including adjustment for MAT credit of Rs. 307.62 lacs under protest which is included under the head "Long term loans and advances".
- 3 Tax expense includes Current Tax, Mat Credit Entitlement, Deferred Tax and Taxes for earlier years. Current quarter tax expense includes Rs. 70.47 lacs for Taxes of earlier years.
- 4 The Company is mainly engaged in the business of "Pharmaceutical Formulations" and there is no other reportable business segment as per Accounting Standard (AS-17).
- 5 Figures of the previous period / year have been reclassified/ regrouped wherever necessary.

Date : November 07, 2015

Place : Mumbai

For and on behalf of the Board

Atul Ranchal
DIN No. : 01998361
Chairman



Brooks Laboratories Limited

Statement of Assets and Liabilities as on September 30, 2015

(Rs. in lacs)

Particulars	Half Year ended	Year ended
	30.09.2015	31.03.2015
	Unaudited	(Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	1,618.64	1,618.64
(b) Reserves and surplus	9,844.56	9,523.04
Sub-total - Shareholders' funds	11,463.20	11,141.68
2 Non-current liabilities		
(a) Deferred tax liabilities (net)	134.81	132.90
(b) Long-term provisions	71.40	66.17
Sub-total - Non-current liabilities	206.21	199.07
3 Current liabilities		
(a) Short-term borrowings	1,315.26	51.25
(b) Trade payables	2,397.96	1,906.69
(c) Other current liabilities	307.15	174.91
(d) Short-term provisions	81.68	37.97
Sub-total - Current liabilities	4,102.05	2,170.82
TOTAL - EQUITY AND LIABILITIES	15,771.46	13,511.57
B ASSETS		
1 Non-current assets		
(a) Fixed assets	8,516.86	6,918.11
(b) Non-current investments	2.00	2.00
(c) Long-term loans and advances (Refer Note 2)	1,267.10	1,116.10
Sub-total - Non-current assets	9,785.96	8,036.21
2 Current assets		
(a) Inventories	1,287.09	753.39
(b) Trade receivables	1,929.52	1,926.57
(c)	0.00	2,292.28
(d)	0.00	497.81
(e) Other current assets	66.46	147.01
Sub-total - Current assets	5,985.50	5,475.36
TOTAL - ASSETS	15,771.46	13,511.57

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