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Andheri Kurla Road, Andheri (East),  
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14<sup>th</sup> February, 2018

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

**Kind Attn: General Manager-DCS**

Scrip Code: 533543

**Sub: Disclosure under Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Dear Sirs,

This has in reference to the regulation mentioned above:

Enclosed please find attached the Limited Review Report of the Statutory Auditors of the Company for Unaudited Financial Results for the 3<sup>rd</sup> quarter ended 31.12.2017.

This is for your information and record.

Thanking You,

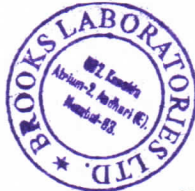
Yours faithfully

For **BROOKS LABORATORIES LIMITED**



(Jyoti Sancheti)

Company Secretary cum Compliance Officer



Encl.: As Stated Above

# **SGCO & Co. LLP**

Chartered Accountants

## **Independent Auditor's Review Report on Interim Financial Results**

**The Board of Directors**  
**Brooks Laboratories Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Brooks Laboratories Limited** (The "Company"), for the quarter and nine months ended December 31, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rule issued thereunder and other accounting principles generally accepted in India. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 01, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. 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.

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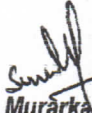



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the following matters :
- Note 3 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 01, 2017, and accordingly, the Statement has prepared by the Company's Management in compliance with Ind AS.
  - We were neither engaged to review, nor have we reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter and nine months ended December 31, 2016. Accordingly, we do not express any conclusion on the results in the Statement for the quarter and nine months ended December, 31, 2016. As set out in Note 2 to the Statement, these figures have been furnished by the Management.

Our conclusion is not qualified in respect of these matters.

**For S G C O & Co. LLP**  
Chartered Accountants  
**Firm Reg. No : 112081W/W100184**

  
**Suresh Murarka**  
Partner  
Membership No.: 044739



Place : Mumbai  
Date :14<sup>th</sup> February, 2018