

**Corp. Off.:** 502, Kanakia Atrium - 2,  
Next to Courtyard Marriott Hotel,  
Andheri Kurla Road, Andheri (East),  
Mumbai - 400 093 (India)  
Ph.: + 91 22 61933100 Fax : +91 22 61933114

14<sup>th</sup> August, 2018

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai-400001

**National Stock Exchange of India Ltd.**

Exchange Plaza, C-1, Block G  
Bandra Kurla Complex  
Bandra (E), Mumbai-400051

**Kind Attn: General Manager-DCS**

Scrip Code: 533543

**Kind Attn: Head- Listing**

Symbol: **BROOKS**

**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:

We hereby inform you that the Board of Directors at its meeting held today has, inter alia, approved the Unaudited Financial Results of the Company for the 1<sup>st</sup> quarter ended 30<sup>th</sup> June, 2018. The Audit Committee reviewed the Unaudited Financial Results at its meeting held earlier today which have been subjected to a limited review by the Statutory Auditors. The Statement of Unaudited Financial Results, together with the Limited Review Report is attached.

This is for your information and record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**



(Jyoti Sancheti)

**Company Secretary cum Compliance Officer**

**Membership No. F9639**

Encl.: As Stated Above



**BROOKS LABORATORIES LIMITED**

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

CIN NO: L24232HP2002PLC000267

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

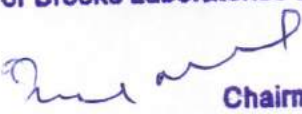
Website: www.brookslabs.net

**Audited Financial Results for the Quarter Ended June 30, 2018**

(Rs. in Lacs)

Particulars	Quarter Ended			Year Ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1 Income</b>				
(a) Revenue from Operations	1,067.33	1,451.61	834.80	5,690.42
(b) Other income	31.26	11.85	3.48	24.02
<b>Total Income</b>	<b>1,098.59</b>	<b>1,463.46</b>	<b>838.28</b>	<b>5,714.44</b>
<b>2 Expenses</b>				
(a) Cost of materials consumed	781.64	1,057.61	593.51	4,084.63
(b) Changes in inventories of finished goods & work-in-progress.	70.00	(125.95)	(98.53)	(147.03)
(c) Excise duty on sale of goods	-	-	119.27	119.27
(d) Employee benefits expense	270.41	331.13	254.95	1,180.73
(e) Finance costs	69.52	72.42	45.53	244.02
(f) Depreciation and amortisation expense	162.93	161.38	156.76	644.51
(g) Other Expenses	306.07	362.75	310.11	1,341.73
<b>Total expenses</b>	<b>1,660.57</b>	<b>1,859.34</b>	<b>1,381.60</b>	<b>7,467.86</b>
<b>3 Profit / (Loss) before exceptional items and tax (1-2)</b>	<b>(561.98)</b>	<b>(395.88)</b>	<b>(543.32)</b>	<b>(1,753.42)</b>
4 Exceptional items	-	-	-	-
<b>5 Profit / (Loss) from ordinary activities before tax (3-4)</b>	<b>(561.98)</b>	<b>(395.88)</b>	<b>(543.32)</b>	<b>(1,753.42)</b>
6 Tax expense				
- Current tax	-	-	-	-
- Deferred tax	(190.59)	(169.65)	44.36	(375.09)
- Tax of earlier years	-	-	-	2.95
<b>7 Net Profit / (Loss) for the period (5-6)</b>	<b>(371.39)</b>	<b>(226.23)</b>	<b>(587.68)</b>	<b>(1,381.28)</b>
8 Other Comprehensive Income				
- Items that will not be reclassified to Profit or loss	0.20	0.78	0.01	0.81
<b>Total Other Comprehensive Income (Net of tax)</b>	<b>0.20</b>	<b>0.78</b>	<b>0.01</b>	<b>0.81</b>
<b>9 Total Comprehensive Income (7+8)</b>	<b>(371.19)</b>	<b>(225.45)</b>	<b>(587.67)</b>	<b>(1,380.47)</b>
10 Paid-up equity share capital (Face Value Rs.10/- per share)	1,618.64	1,618.64	1,618.64	1,618.64
11 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	11,209.05	11,209.05	11,227.83	11,209.05
<b>12 Earnings per share of Rs.10/- each (not annualised):</b>				
(a) Basic -in Rs.	(0.83)	(1.40)	(3.63)	(8.53)
(b) Diluted- in Rs.	(0.83)	(1.40)	(3.63)	(8.53)

**For Brooks Laboratories Ltd.**

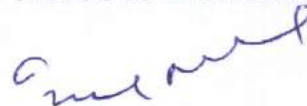
  
**Chairman**



**Notes to the Financial Results:-**

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2018. The Auditors of the Company have carried out Limited Review of the above financial results.
2. Figures for the quarter ended on March 31, 2018 being the balancing figures between the audited figures in respect of full financial year and published year to date figures upto the third quarter ended December 31, 2017.
3. The financial results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
4. Consequent to the introduction of Goods and Services Tax (GST) with effect from July, 1, 2017, Central Excise Duty, Value Added Tax (VAT), etc., have been replaced by GST. In accordance with Ind AS-18 "Revenue from operations" and Schedule-III of Companies Act, 2013, GST is not included in total income from operation for quarter ended post July 1<sup>st</sup>, 2017. However, for the quarter ended June 30<sup>th</sup>, 2017 and earlier comparative periods, excise duty is included in revenue from operations, hence not comparable.
5. The Company is mainly engaged in the business of "Pharmaceutical Formulations" and there is no other reportable business segment. As the Company's business actually falls within a single primary business segment, the disclosure requirements of Ind-AS – 108 in this regard are not applicable.
6. Comparative financial information of the previous quarter have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period presentation.

**For BROOKS LABORATORIES LIMITED**



**Atul Ranchal**  
Chairman  
(DIN 01998361)

Dated: -14<sup>th</sup> August, 2018

Place: - Mumbai



# SGCO & Co.LLP

Chartered Accountants

Limited Review Report on the Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter ended June 30, 2018 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,  
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 ended June 30, 2018 ("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.

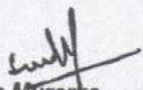
This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rule issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review. 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 Ind AS and other recognized accounting practices and policies, and 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.

**For S.G.C.O & Co. LLP**

Chartered Accountants

**Firm Reg. No 112081W/W100184**

  
**Suresh Murarka**

Partner

Mem No.: 044739



Head Office:  
4A, Kaledonia-HDIL,  
2nd Floor, Sahar Road,  
Near Andheri Station,  
Andheri (East),  
Mumbai - 400069

Place : Mumbai

Date : 14<sup>th</sup> August , 2018

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