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November 14, 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)

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

**Sub: Financial Results for the Quarter ended 30.09.2013**

Dear Sirs

This is for your kind intimation that a Meeting of the Board of Directors of the Company was held on Thursday, the 14<sup>th</sup> day of November, 2013 at its Registered Office at Village Kishanpura, Nalagarh Road, Baddi, Distt. Solan, H.P. and the Board has approved, inter alia, the **Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2013.**

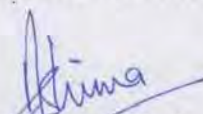
Pursuant to Clause 41(I) of the Listing Agreement, please find enclosed herewith the approved results and the Limited Review Report submitted by the Auditors of the Company.

This is for your information and record.

Thanking you

Yours faithfully

For **BROOKS LABORATORIES LTD.**

  
(Ashima Banodha)  
Company Secretary







# J. K. JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

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

0172-270 4536-37 Fax : 0172-270 4537

E-mail : jkjcaps@rediffmail.com

## REVIEW REPORT

The Board of Directors,  
**Brooks Laboratories Limited**  
Village Kishanpura  
Nalagarh Road, Baddi  
**Himachal Pardesh**

We have reviewed the accompanying statement of un-audited Financial Results of **Brooks Laboratories Limited** for the half year ended 30.09.2013. 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 Quarterly 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



(Y.P. Gupta)

Partner

M.No. 080760

Date : 14.11.2013

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 30th September, 2013**

(Rs. in Lacs)

Particulars	Quarter Ended			Half Year Ended		Accounting Year Ended
	Unaudited			Unaudited		Audited
	30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	31.03.2013
<b>1 Income from operations</b>						
(a) Net sales/income from operations (Net of excise duty)	2,520	2,211	2,062	4,731	3,457	8,011
(b) Other operating income	-	-	-	-	-	-
<b>Total income from operations (net)</b>	<b>2,520</b>	<b>2,211</b>	<b>2,062</b>	<b>4,731</b>	<b>3,457</b>	<b>8,011</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	1,710	1,602	1,419	3,312	2,368	5,678
(b) Purchases of stock-in-trade	-	-	-	-	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(6)	(30)	28	(36)	91	57
(d) Employee benefits expense	43	83	60	126	133	174
(e) Depreciation and amortisation expense	21	21	20	42	40	81
(f) Other administrative expenses	553	336	288	889	421	1,052
<b>Total expenses</b>	<b>2,321</b>	<b>2,012</b>	<b>1,815</b>	<b>4,333</b>	<b>3,053</b>	<b>7,042</b>
<b>3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>199</b>	<b>199</b>	<b>247</b>	<b>398</b>	<b>404</b>	<b>969</b>
<b>4 Other income</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>-</b>	<b>93</b>	<b>-</b>
<b>5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>199</b>	<b>199</b>	<b>293</b>	<b>398</b>	<b>497</b>	<b>969</b>
<b>6 Finance costs</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>32</b>	<b>11</b>
<b>7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>	<b>196</b>	<b>196</b>	<b>288</b>	<b>393</b>	<b>465</b>	<b>958</b>
<b>8 Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 Profit / (Loss) from ordinary activities before tax (7 - 8)</b>	<b>196</b>	<b>196</b>	<b>288</b>	<b>393</b>	<b>465</b>	<b>958</b>
<b>10 Tax expense</b>						
-Current Tax	39	39	58	79	93	227
-MAT Credit Unutilized	36	36	53	73	86	-
<b>11 -Deferred Tax</b>	<b>3</b>	<b>3</b>	<b>(8)</b>	<b>5</b>	<b>9</b>	<b>17</b>
<b>12 Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13 Net Profit / (Loss) for the period (11 + 12)</b>	<b>190</b>	<b>191</b>	<b>291</b>	<b>381</b>	<b>449</b>	<b>714</b>
<b>14 Share of profit / (loss) of associates*</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>15 Minority interest *</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16 Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>190</b>	<b>191</b>	<b>291</b>	<b>381</b>	<b>449</b>	<b>714</b>
<b>17 Paid-up equity share capital (Face Value Rs.10/- per share)</b>	<b>1,619</b>	<b>1,619</b>	<b>1,619</b>	<b>1,619</b>	<b>1,619</b>	<b>1,619</b>
<b>18 Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,922</b>



19.i	Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic -in Rs.	1.17	1.18	1.80	2.36	2.77	4.41
	(b) Diluted- in Rs.	1.17	1.18	1.80	2.36	2.77	4.41
19.ii	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):						
	(a) Basic -in Rs.	1.17	1.18	1.80	2.36	2.77	4.41
	(b) Diluted- in Rs.	1.17	1.18	1.80	2.36	2.77	4.41
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
<b>1</b>	<b>Public shareholding</b>						
	-Number of shares	6350000	6350000	6350000	6350000	6350000	6350000
	-Percentage of shareholding	39.23	39.23	39.23	39.23	39.23	39.23
<b>2</b>	<b>Promoters and Promoter Group Shareholding</b>						
	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	9836422	9836422	9836422	9836422	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)	60.77	60.77	60.77	60.77	60.77	60.77
<b>B</b>	<b>INVESTOR COMPLAINTS</b>						
							Quarter ended 30.09.2013
	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





<b>BROOKS LABORATORIES LIMITED</b>			
Regd office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101			
(Rs.in Lacs)			
Statement of Assets and Liabilities		Unaudited As at 30.09.2013	Audited As at 31.03.2013
<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	9,304	8,922
	<b>Sub-total - Shareholders' funds</b>	<b>10,922</b>	<b>10,541</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)	143	138
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	83	56
	<b>Sub-total - Non-current liabilities</b>	<b>226</b>	<b>194</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	-	109
	(b) Trade payables	1,728	1,285
	(c) Other current liabilities	479	313
	(d) Short-term provisions	907	724
	<b>Sub-total - Current liabilities</b>	<b>3,114</b>	<b>2,431</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>14,263</b>	<b>13,166</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	5,590	5,617
	(b) Non-current investments	2	2
	(c) Deferred tax assets (net)	-	-
	(d) Long-term loans and advances	726	625
	(e) Other non-current assets	341	329
	<b>Sub-total - Non-current assets</b>	<b>6,659</b>	<b>6,573</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	-	-
	(b) Inventories	477	498
	(c) Trade receivables	2,009	2,168
	(d) Cash and cash equivalents	3,286	2,387
	(e) Short-term loans and advances	338	40
	(f) Other current assets	1,495	1,500
	<b>Sub-total - Current assets</b>	<b>7,604</b>	<b>6,593</b>
	<b>TOTAL - ASSETS</b>	<b>14,263</b>	<b>13,166</b>



Statement of Utilization of funds raised through public issue as on 30<sup>th</sup> September 2013.

(Rs.in Lacs)

Sr.No.	Object	Total Estimated Cost	Actual Utilizations
1	Land	635.00	562.40
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	3870.02



*[Handwritten signature]*

Notes:

- 1) The above result for the period ended 30<sup>th</sup> September 2013, as reviewed by the Audit Committee, and were considered and approved by the Board of Directors at its meeting held on 14<sup>th</sup> November 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 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: 14<sup>th</sup> November 2013

FOR BROOKS LABORATORIES LIMITED



**MR. RAJESH MAHAJAN**

**MANAGING DIRECTOR**

