



Corp. Off.:- 201, "The Summit Business Bay"
Behind Guru Nanak Petrol Pump,
Off Andheri Kurla Road, Andheri (E),
Mumbai - 400 093 (India)
Ph. : +91 22 69073100

28th May 2025

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Scrip Code: **533543**

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai-400051

Symbol: **BROOKS**

Sub: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
("Listing Regulations")

Dear Sir/Madam,

Pursuant to provisions of Regulations 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e., on Wednesday, 28th May 2025 inter alia, considered, approved and taken on record the following:

1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March 2025 along with Auditor's Report thereon pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation (33)(3)(d) of the Listing Regulations, we hereby declare that in respect of Audited Financial Results (Standalone and Consolidated) for the Financial Year ended 31st March 2025, the Statutory Auditors have expressed unmodified opinion in their Audit Reports.

2. Appointment of Sharma Sarin & Associates, Company Secretaries, as Secretarial Auditors of the company for a period of five years subject to approval of Shareholders.



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3. The Board of Directors took note of the communications received from both BSE and NSE regarding the non-compliance with the requirement to appoint a qualified Company Secretary as the Compliance Officer. The Board further noted that a fine of ₹5,900/- was levied by each stock exchange for the said non-compliance, which has since been duly paid by the Company.

The Board Meeting commenced at 2:00 P.M and concluded at 6:30 P.M.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,

For **BROOKS LABORATORIES LIMITED**

Krutika Rane
Company Secretary and Compliance Officer
Membership no: 66310
Encl.: As Stated

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Brooks Laboratories Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors of
Brooks Laboratories Limited

Opinion

We have audited the accompanying statement for the quarterly and year to date standalone financial results of Brooks Laboratories Limited (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in IND AS prescribed under Section 133 of the Act, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management and the Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of third quarter of the current and previous financial year.

For DMKH & Co.
Chartered Accountants
Firm Registration No.: 116886W

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CA Shikha Kabra
Partner
Mem. No. 179437
UDIN: 25179437BMSCJH7279

Place: Mumbai
Date: 28th May 2025

**Independent Auditors Report on the Quarterly and Year to Date Consolidated Financial Results of
Brooks Laboratories Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of
India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To
The Board of Directors of
Brooks Laboratories Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date Consolidated Financial Results of **Brooks Laboratories Ltd.** (“Holding Company”) and its Jointly controlled entity for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the “Statement”), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of Subsidiaries, the aforesaid Statement:

- a. include the financial results of the following entities:
 - Brooks Laboratories Limited (Holding Company)
 - Brooks Steriscience Limited (Jointly controlled Entity)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“the SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the group, and its joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its joint ventures in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Management and the Board of Directors of the entities included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for overseeing the financial reporting process of their respective entities.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its subsidiaries to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and its subsidiaries to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial results/ information of the entities within the Group and its subsidiaries to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and the respective auditors communicate with those charged with governance of such other entities included in the Statement of which other auditors are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a. The Statement includes the audited financial results of its jointly controlled entity, Brooks Steriscience Limited, whose financial statements include the group share of net loss of Rs. 279.49 lakhs and net loss of Rs. 1,298.38 lakhs for the quarter and year ended March 31, 2025, respectively, as considered in the Statement, which have been audited by its independent auditor. The independent auditor reports on financial statements of this entity have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this jointly controlled entity, is based solely on the report of such independent auditor and the procedures performed by us are as stated in the "Responsibilities of the Auditors for the Audit of the Consolidated Financial Result" section of this report.
- b. The Statement includes the figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial years and the published year to date figures up to the end of third quarter of the current and previous financial year.

Our opinion is not modified in respect of these matters.

For DMKH & Co

Chartered Accountants

Firm Registration Number: 116886W

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**CA Shikha Kabra
Partner**

Mem No: 179437

UDIN: 25179437BMSCJI3775

Place: Mumbai

Date: 28th May 2025

Brooks Laboratories Limited

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

CIN NO: L24232HP2002PLC000267

E-mail : investors@brookslabs.net | Website: www.brookslabs.net

Statements of Audited Financial Results for the Quarter & Year ended 31st March 2025

(Rs. In Lakhs)

	Particulars	Standalone								Consolidated			
		Quarter Ended			Year Ended		Quarter Ended			Year Ended			
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	Audited	Audited
1	Income												
	Revenue from operations	2,331.67	2,051.51	1,772.17	8,255.68	7,948.60	2,331.67	2,051.51	1,772.17	8,255.68	7,948.60		
	Other Income	62.06	2.79	65.36	88.31	91.82	62.06	2.79	65.36	88.31	91.82		
	Total income	2,393.73	2,054.30	1,837.53	8,343.99	8,040.42	2,393.73	2,054.30	1,837.53	8,343.99	8,040.42		
2	Expenses												
	(a) Cost of materials consumed	1,367.59	1,216.82	974.21	4,704.40	4,472.27	1,367.59	1,216.82	974.21	4,704.40	4,472.27		
	(b) Purchase of Stock in Trade	172.41	118.57	311.09	717.69	1,049.82	172.41	118.57	311.09	717.69	1,049.82		
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	41.12	(59.51)	(13.35)	(14.79)	139.79	41.12	(59.51)	(13.35)	(14.79)	139.79		
	(d) Employees benefits expenses	338.18	329.45	227.58	1,296.04	1,054.05	338.18	329.45	227.58	1,296.04	1,054.05		
	(e) Finance Costs	26.11	28.42	27.43	102.83	84.49	26.11	28.42	27.43	102.83	84.49		
	(f) Depreciation and amortization expenses	38.76	38.38	45.63	160.15	177.32	38.76	38.38	45.63	160.15	177.32		
	(g) Other expenses	254.79	288.52	234.60	1,054.91	907.19	258.33	288.52	234.60	1,058.45	907.19		
	Total Expenses	2,238.96	1,960.65	1,807.19	8,021.23	7,884.93	2,242.50	1,960.65	1,807.19	8,024.77	7,884.93		
3	Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	154.77	93.65	30.34	322.76	155.49	151.23	93.65	30.34	319.22	155.49		
4	Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	-	(279.49)	(306.87)	(990.94)	(1,298.38)	(2,112.06)		
	Profit/(Loss) before Exceptional item and tax	154.77	93.65	30.34	322.76	155.49	(128.26)	(213.22)	(960.60)	(979.16)	(1,956.57)		
5	Exceptional items	-	-	-	-	-	-	-	-	-	-		
6	Profit/(Loss) from ordinary activities before tax	154.77	93.65	30.34	322.76	155.49	(128.26)	(213.22)	(960.60)	(979.16)	(1,956.57)		
7	Tax Expense:												
	Deferred Tax Liability / (Assets)(Refer note 4)	-	-	-	-	-	-	-	-	-	-		
	MAT credit reversal	-	-	-	-	-	-	-	-	-	-		
	Tax of earlier years	17.54	-	17.54	2.59	17.54	-	-	-	17.54	2.59		
8	Net Profit/(loss) after tax	137.23	93.65	30.34	305.22	152.90	(145.80)	(213.22)	(960.60)	(996.70)	(1,959.16)		
9	Other Comprehensive Income												
	Items That will not be reclassified into Profit or loss												
	Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	(1.83)	-	(4.33)	(1.83)	(4.33)	(1.83)		(4.33)	(1.83)	(4.33)		
10	Total Comprehensive income for the period	135.40	93.65	26.01	303.39	148.57	(147.63)	(213.22)	(964.93)	(998.53)	(1,963.49)		
	Net Profit attributable to												
	Owners of equity	-	-	-	-	-	(145.80)	(213.22)	(960.60)	(996.70)	(1,959.16)		
	Non Controlling Interest	-	-	-	-	-	-	-	-	-	-		
	Other Comprehensive Income attributable to :												
	Owners of equity	-	-	-	-	-	(1.83)	-	(4.33)	(1.83)	(4.33)		
	Non Controlling Interest	-	-	-	-	-	-	-	-	-	-		
	Total Comprehensive Income attributable to												
	Owners of Equity	-	-	-	-	-	(147.63)	(213.22)	(964.93)	(998.53)	(1,963.49)		
	Non Controlling Interest	-	-	-	-	-	-	-	-	-	-		
11	Paid-up equity share capital (Face Value of Rs. 10 each)	2,945.72	2,624.67	2,624.67	2,945.72	2,624.67	2,945.72	2,624.67	2,624.67	2,945.72	2,624.67	2,945.72	2,624.67
12	Reserves excluding Revaluation Reserves												
13	Earnings per share (of Rs. 10/- each)												
	(not annualized)												
	(a) Basic	0.51	0.36	0.10	1.14	0.58	(0.54)	(0.82)	(3.77)	(3.72)	(7.67)		
	(b) Diluted	0.51	0.36	0.10	1.14	0.58	(0.54)	(0.82)	(3.77)	(3.72)	(7.67)		

[Signature]



Notes:

- 1 The above Financial Results of the Company have been reviewed by the Audit committee and approved by the Board of Directors at their respective meeting held on May 28, 2025
- 2 The financial results have been prepared in accordance with Indian Accounting Standard ("Ind AS") prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended) and SEBI Circular Dated 5th July, 2016
- 3 During the year, the Company issued 32,10,510 equity shares of Rs.10/- each at a premium of Rs.131.50 per share on a preferential basis. Accordingly, the equity share capital of the Company increased from Rs. 2,624.67 Lakhs to Rs. 2,945.72 Lakhs post-issue. The Company has received listing and trading approval for the preferential issue from BSE Limited (the designated stock exchange) and the National Stock Exchange of India Limited. The proceeds of the preferential issue, amounting to Rs.4,542.87 Lakhs were utilised in accordance with the objectives of the issue. The details are provided below:

Objectives Items of Preferential Issue	Proceeds received (Rs. in Lakhs)	Proceeds Utilised (Rs. In Lakhs)
1) Augment the Company's investment in its Joint Venture	4,322.34	4,322.34
2) General Corporate Purpose of the Company	220.53	220.53
Total	4,542.87	4,542.87

- 4 During the year, the Company invested in 4% Optionally Convertible Redeemable Preference Shares (OCRPS) of its Joint Venture, Brooks Steriscience Limited, having a face value of ₹10,000 each at par. The Company applied for and subscribed to 47,962 OCRPS by paying 1% application money (₹100 per share). Subsequently, it fully paid for 43,660 OCRPS, while the remaining 4,302 shares were forfeited due to non-payment. In March 2025, the 43,660 fully paid OCRPS were converted into 43,660 equity shares of Brooks Steriscience Limited. There was no change in the Company's shareholding in the Joint Venture as of 31 March 2025
- 5 The Consolidated Financial Results have been prepared in accordance with Ind AS 110 on "Consolidated Financial Statements" and Ind AS 28 on "Investments in Associates and Joint Ventures".
- 6 In the absence of reasonable certainty of taxable profit, The Holding Company has not recognized deferred tax asset on its business losses/depreciation in accordance with Ind AS 12 " Income taxes".
- 7 The Company operates in one reportable business segment i.e. " Pharmaceuticals".
- 8 The numbers for quarter ended March 31, 2025 are the balancing numbers between audited numbers in respect of the full financial year ended March 31, 2025 and the published reviewed year to date numbers upto and for the nine months period ended December 31 2024
- 9 Prior period figures have been regrouped and reclassified where necessary.

Place : Baddi
Date : 28/05/2025

For and on behalf of the Board

Bhushan Singh Rana
Din : 10289384
Whole time Director



Brooks Laboratories Limited

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

CIN NO: L24232HP2002PLC000267

E-mail : investors@brookslabs.net | Website: www.brookslabs.net

Statement of Assets & Liabilities as at 31st March, 2025

Particulars		Standalone		Consolidated	
		As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
A	ASSETS				
1	Non Current Assets				
	(a) Property, Plant and Equipment	1,250.74	1,307.24	1,250.74	1,307.24
	(b) Right to use Assets	146.44	52.78	146.44	52.78
	(c) Intangible asset	0.91	7.31	0.91	7.31
	(d) Financial Assets			-	-
	(i) Investments	9,051.98	4,685.95	7,355.44	4,291.33
	(ii) Security deposits	32.36	42.94	32.36	42.94
	(ii) Other Financial Assets	13.86	13.31	13.86	13.31
	(e) Income Tax Assets (Net)	32.88	50.90	32.88	50.90
	(f) Deferred tax asset (net)	-	-	-	-
	(g) Other Non Current Assets	149.11	173.90	149.11	173.90
	Total Non - Current Assets	10,678.28	6,334.33	8,981.74	5,939.71
2	Current assets				
	(a) Inventories	920.49	961.09	920.49	961.09
	(b) Financial Assets				
	(i) Trade receivables	1,999.19	1,631.61	1,999.19	1,631.61
	(ii) Cash and Cash Equivalents	4.34	12.55	4.34	12.55
	(iii) Bank Balances other than cash & cash equivalents	120.46	56.78	120.46	56.78
	(iv) Security deposit	-	11.58	-	11.58
	(v) Other Financial Assets	113.99	176.50	113.99	176.50
	(c) Other Current Assets	229.21	254.73	229.21	254.73
	Total Current Assets	3,387.68	3,104.84	3,387.68	3,104.84
	TOTAL ASSETS	14,065.96	9,439.17	12,369.42	9,044.55
B	EQUITY AND LIABILITIES				
1	Equity				
	(a) Equity Share Capital	2,945.72	2,624.67	2,945.72	2,624.67
	(b) Other Equity	8,561.25	4,328.48	6,864.71	3,933.86
	Equity attributable to Owners of the Company	11,506.97	6,953.15	9,810.43	6,558.53
	Non-Controlling interests	-	-	-	-
	Total Equity	11,506.97	6,953.15	9,810.43	6,558.53
2	Liabilities				
	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	13.05	-	13.05	-
	(i) Lease Liability	123.95	35.65	123.95	35.65
	(ii) Other Financial Liabilities	50.00	53.06	50.00	53.06
	(b) Provisions	87.58	92.54	87.58	92.54
	Total Non - Current Liabilities	274.58	181.25	274.58	181.25
3	Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	593.28	504.20	593.28	504.20
	(ii) Lease liability	28.00	24.34	28.00	24.34
	(iii) Trade Payables				
	- Due to micro and small enterprises	488.36	794.69	488.36	794.69
	- Due to Others	874.07	749.65	874.07	749.65
	(iv) Other Financial Liabilities	124.75	116.63	124.75	116.63
	(b) Other current liabilities	81.14	51.22	81.14	51.22
	(c) Provisions	94.81	64.04	94.81	64.04
	Total Current Liabilities	2,284.41	2,304.77	2,284.41	2,304.77
	TOTAL EQUITY AND LIABILITIES	14,065.96	9,439.17	12,369.42	9,044.55

For Brooks Laboratories Limited



Bhushan Singh Rana
Din : 10289384
Whole time Director



Brooks Laboratories Limited

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

CIN NO: L24232HP2002PLC000267

E-mail : investors@brookslabs.net | Website: www.brookslabs.net

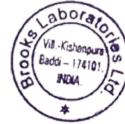
Cash Flow Statement for the year ended 31st March, 2025

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Year ended 31 March 2025	Year ended 31 March 2024	Year ended 31 March 2025	Year ended 31 March 2024
	Audited	Audited	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net (loss) / profit before tax	322.76	155.49	(979.16)	(1,956.57)
Adjustments for				
Depreciation and amortisation expense	160.15	177.33	160.15	177.33
Finance cost	84.99	72.49	84.99	72.49
Interest income	(7.61)	(7.36)	(7.61)	(7.36)
Notional Income from corporate guarantee in favour of associate	(5.95)	(2.95)	(5.95)	(2.95)
Commission on corporate guarantee	(34.31)	(65.00)	(34.31)	(65.00)
Gain/Loss on Lease Modification	(8.79)	-	(8.79)	-
Gain on revaluation of investment	(0.83)	(0.79)	(0.83)	(0.79)
Investment in Associate written off	0.80	-	4.34	-
Share of Profit / (loss) of Associates and Joint Venture	-	-	1,298.38	2,112.06
Profit on sale of property, plant and equipment	(0.95)	-	(0.95)	-
Dividend from current investments	(0.40)	(0.40)	(0.40)	(0.40)
Sundry Balances written back	314.58	(3.20)	314.58	(3.20)
Provision/(reversal) for Expected credit loss	(360.09)	(15.86)	(360.09)	(15.86)
Unrealised Foreign Exchange Gain	(0.11)	(2.01)	(0.11)	(2.01)
Operating profit before working capital changes	464.24	307.74	464.24	307.74
Adjustments for changes in working capital:				
Decrease / (increase) in Trade Receivables	(7.49)	(338.33)	(7.49)	(338.33)
Decrease / (increase) in Inventories	40.60	169.21	40.60	169.21
Decrease / (increase) in Other Assets	25.52	(37.63)	25.52	(37.63)
Decrease / (increase) in Other Financial Assets	74.06	(171.57)	74.06	(171.57)
(Decrease) / Increase in Trade and Payables	(496.36)	(789.50)	(496.36)	(789.50)
(Decrease) / Increase in Other Financial Liabilities	46.98	48.99	46.98	48.99
(Decrease) / Increase in Other Liabilities	29.92	(63.22)	29.92	(63.22)
(Decrease) / Increase in Provisions	23.98	(125.69)	23.98	(125.69)
Cash generated from / (used in) operations	201.45	(1,000.00)	201.45	(1,000.00)
Direct taxes paid (net of refunds received)	50.60	19.92	50.60	19.92
Net cash (used in) / from generated from operating activities	252.05	(980.08)	252.05	(980.08)
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment (including capital work in progress)	(92.28)	(43.88)	(92.28)	(43.88)
Sale of property, plant and equipment	0.95	-	0.95	-
Investment in ROU	(93.66)	-	(93.66)	-
Investment in Joint Venture	(4,366.00)	-	(4,366.00)	-
Net (investments in)/ proceeds from bank deposits	(53.10)	51.96	(53.10)	51.96
Interest received	7.09	9.74	7.09	9.74
Dividend received	0.40	0.40	0.40	0.40
Net cash (used in) / generated from investing activities	(4,596.60)	18.22	(4,596.60)	18.22
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/ (Repayment) from borrowings (net)	102.13	(62.15)	102.13	(62.15)
Proceeds from Issue of Equity Shares (Including premium net off issue related expense)	4,250.43	1,126.72	4,250.43	1,126.72
Repayment of Lease Liabilities	67.09	(24.88)	67.09	(24.88)
Finance costs paid	(83.31)	(67.60)	(83.31)	(67.60)
Net cash (used in) / from financing activities	4,336.34	972.09	4,336.34	972.09
Net increase / (decrease) in cash and cash equivalents	(8.21)	10.23	(8.21)	10.23
Cash and cash equivalents at the beginning of the year	12.55	2.32	12.55	2.32
Cash and cash equivalents at the end of the year	4.34	12.55	4.34	12.55

For and on Behalf of Board


Bhushan Singh Rana
Din : 10289384
Whole time Director





Corp. Off.:- 201, "The Summit Business Bay"
Behind Guru Nanak Petrol Pump,
Off Andheri Kurla Road, Andheri (E),
Mumbai - 400 093 (India)
Ph. : +91 22 69073100

28th May 2025

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Scrip Code: **533543**

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai-400051

Symbol: **BROOKS**

Sub: Declaration regarding Unmodified opinion on Audited Financial Statements.

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company, DMKH & Co. , Chartered Accountants, have issued Audit Report with Unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the financial year ended 31st March 2025.

We request you to kindly take the same on record.

Thanking You,
Yours faithfully
For **BROOKS LABORATORIES LIMITED**

Durga Shankar Maity
Whole Time Director
DIN: 03136361