

Brooks Laboratories Limited

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

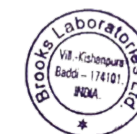
CIN NO: L24232HP2002PLC000267

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
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	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
12 Reserves excluding Revaluation Reserves				8,561.25	4,328.48				6,864.71	3,933.86
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)



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 relevent 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:

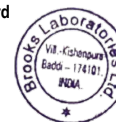
Objectives Items of Preferential Issue	Proceeds received (Rs. in Lakhs)	Proceeds Utilised (Rs. In Lakhs)
1) Augment the Company's investment in its Joint Venture	4,322.34	4,322.34
2) General Corporate Purpose of the Company	220.53	220.53
Total	4,542.87	4,542.87

- 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



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

(Rs. In Lakhs)

	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

Place : Baddi

Date : 28/05/2025



Bhushan Singh Rana

Din : 10289384

Whole time Director



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

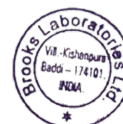
(Rs. In Lakhs)

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



Place : Baddi
Date : 28/05/2025