



**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

14<sup>th</sup> November 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 held on Friday, 14<sup>th</sup> November 2025.**

Dear Sir/Madam,

Pursuant to provisions of Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e. on Friday, 14<sup>th</sup> November, 2025, which commenced at 4:30 PM and concluded at 6:00 PM have inter alia, considered, approved and taken the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30<sup>th</sup> September, 2025, along with Limited Review Report issued thereon by the Statutory Auditors of the Company for the quarter and half year ended 30<sup>th</sup> September, 2025.

The Financial Results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI Listing Regulations in due course.

The above information will also be available on the Company's website [www.brookslabs.net](http://www.brookslabs.net).

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 Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter and half year ended on September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Ind AS Financial Results of Brooks Laboratories Limited ('the Company') for the quarter and half year ended September 30, 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 Regulation').
2. This Statement, which is the responsibility of the Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 standalone financial results are free of material misstatements. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms

of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D M K H & Co**

Chartered Accountants

**Firm's Registration No. 116886W**

**MALAVIKA** Digitally signed by

**LOKESHWAR** MALAVIKA  
LOKESHWAR

**R** Date: 2025.11.14  
18:18:21 +05'30'

**CA Malavika Lokeshwar**

Partner

**Mem. No. 108628**

**UDIN: 25108628BMLBLW9684**

Place: Mumbai

Date: 14<sup>th</sup> November 2025

**Independent Auditor's Limited Review Report on Unaudited Consolidated financial results of Brooks Laboratories Limited for the quarter and half year ended on September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of Brooks Laboratories Limited ('the Holding Company') and its Jointly controlled entity for the quarter and half year ended September 30, 2025 ('the Statement'), being submitted by the Holding 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 Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Brooks Steriscience Limited	Jointly Controlled Entity

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

### Other Matters

6. We did not review the financial results of the Jointly Controlled Entity vis Brooks Steriscience Limited included in the consolidated unaudited financial results, whose financial result includes the Group's share of net profit of Rs. 573.96 Lakhs and 1267.38 Lakh for the quarter and half year ended September 30, 2025, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Jointly controlled entity, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
7. The Consolidated statement includes comparative figures of the Company for the quarter and half year ended September 30, 2024

Our opinion is not qualified on above mentioned matters.

**For D M K H & Co**

Chartered Accountants

**Firm's Registration No. 116886W**

**MALAVIKA**  
**LOKESHWAR**

Digitally signed by  
MALAVIKA LOKESHWAR  
Date: 2025.11.14  
18:19:15 +05'30'

**CA Malavika Lokeshwar**

Partner

**Mem. No. 108628**

**UDIN: 25108628BMLBLX3590**

Place: Mumbai

Date: 14<sup>th</sup> November 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 Unaudited Financial Results for the Quarter & Half Year ended 30 September, 2025**

(Rs. In Lakhs)

Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year ended	Quarter Ended			Half Year Ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
<b>1 Income</b>												
Revenue from operations	2,345.07	2,551.19	2,079.21	4,896.26	3,872.50	8,255.68	2,345.07	2,551.19	2,079.21	4,896.26	3,872.50	8,255.68
Other Income	39.02	21.70	19.84	60.72	26.77	88.31	39.02	21.70	19.84	60.72	26.77	88.31
<b>Total income</b>	<b>2,384.09</b>	<b>2,572.89</b>	<b>2,099.05</b>	<b>4,956.98</b>	<b>3,899.27</b>	<b>8,343.99</b>	<b>2,384.09</b>	<b>2,572.89</b>	<b>2,099.05</b>	<b>4,956.98</b>	<b>3,899.27</b>	<b>8,343.99</b>
<b>2 Expenses</b>												
(a) Cost of materials consumed	1,042.00	1,361.62	1,139.91	2,403.62	2,119.99	4,704.40	1,042.00	1,361.62	1,139.91	2,403.62	2,119.99	4,704.40
(b) Purchase of Stock in Trade	300.14	240.76	123.87	540.90	426.71	717.69	300.14	240.76	123.87	540.90	426.71	717.69
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	29.01	(13.13)	55.96	15.88	3.60	-14.79	29.01	(13.13)	55.96	15.88	3.60	(14.79)
(d) Employees benefits expenses	392.82	366.86	321.20	759.68	628.41	1,296.04	392.82	366.86	321.20	759.68	628.41	1,296.04
(e) Finance Costs	28.34	30.14	32.15	58.48	48.30	102.83	28.34	30.14	32.15	58.48	48.30	102.83
(f) Depreciation and amortization expenses	39.24	39.19	42.96	78.43	83.01	160.15	39.24	39.19	42.96	78.43	83.01	160.15
(g) Other expenses	328.81	282.39	287.43	611.20	514.91	1,054.91	328.81	282.39	287.43	611.20	514.91	1,058.45
<b>Total Expenses</b>	<b>2,160.36</b>	<b>2,307.83</b>	<b>2,003.48</b>	<b>4,468.19</b>	<b>3,824.93</b>	<b>8,021.23</b>	<b>2,160.36</b>	<b>2,307.83</b>	<b>2,003.48</b>	<b>4,468.19</b>	<b>3,824.93</b>	<b>8,024.77</b>
<b>3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>322.76</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>319.22</b>
4 Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	-	-	573.96	693.42	(491.91)	1,267.38	(712.02)	(1,298.38)
<b>Profit/(Loss) before Exceptional item and tax</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>322.76</b>	<b>797.69</b>	<b>958.48</b>	<b>(396.34)</b>	<b>1,756.17</b>	<b>(637.68)</b>	<b>(979.16)</b>
5 Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
<b>6 Profit/(Loss) from ordinary activities before tax</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>322.76</b>	<b>797.69</b>	<b>958.48</b>	<b>(396.34)</b>	<b>1,756.17</b>	<b>(637.68)</b>	<b>(979.16)</b>
<b>7 Tax Expense:</b>												
Deferred Tax Liability / (Assets)(Refer note 4)	-	-	-	-	-	-	-	-	-	-	-	-
MAT credit reversal	-	-	-	-	-	-	-	-	-	-	-	-
Tax of earlier years	-	-	-	-	-	17.54	-	-	-	-	-	17.54
<b>8 Net Profit/(loss) after tax</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>305.22</b>	<b>797.69</b>	<b>958.48</b>	<b>(396.34)</b>	<b>1,756.17</b>	<b>(637.68)</b>	<b>(996.70)</b>
<b>9 Other Comprehensive Income</b>												
Items That will not be reclassified into Profit or loss												
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	-	-	-	-	-	(1.83)	-	-	-	-	-	(1.83)
<b>10 Total Comprehensive income for the period</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>303.39</b>	<b>797.69</b>	<b>958.48</b>	<b>(396.34)</b>	<b>1,756.17</b>	<b>(637.68)</b>	<b>(998.53)</b>
<b>Net Profit attributable to</b>												
Owners of equity	-	-	-	-	-	-	797.69	958.48	(396.34)	1,756.17	(637.68)	(996.70)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Comprehensive Income attributable to :</b>												
Owners of equity	-	-	-	-	-	-	-	-	-	-	-	(1.83)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Comprehensive Income attributable to</b>												
Owners of Equity	-	-	-	-	-	-	797.69	958.48	(396.34)	1,756.17	(637.68)	(998.53)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	-
<b>11 Paid-up equity share capital (Face Value of Rs. 10 each)</b>	<b>2,945.72</b>	<b>2,945.72</b>	<b>2,624.67</b>	<b>2,945.72</b>	<b>2,624.67</b>	<b>2,945.72</b>	<b>2,945.72</b>	<b>2,945.72</b>	<b>2,624.67</b>	<b>2,945.72</b>	<b>2,624.67</b>	<b>2,945.72</b>
<b>12 Reserves excluding Revaluation Reserves</b>						<b>8,561.25</b>						<b>6,864.71</b>
<b>13 Earnings per share (of Rs. 10/- each)</b>												
(not annualized)												
(a) Basic	0.76	0.90	0.36	1.66	0.28	1.14	2.71	3.25	(1.51)	5.96	(2.43)	(3.72)
(b) Diluted	0.76	0.90	0.36	1.66	0.28	1.14	2.71	3.25	(1.51)	5.96	(2.43)	(3.72)



**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 November 14, 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 previous year, the Company has 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
- 4 During the previous year, the Company has invested in 4% Optionally Convertible Redeemable Preference Shares (OCRPS) of its Joint Venture, Brooks Steriscience Limited, having a face value of Rs. 10,000 each at par. The Company applied for and subscribed to 47,962 OCRPS by paying 1% application money (Rs. 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 March 31st 2025.
- 5 Brooks Steriscience Limited, a jointly controlled entity, has recorded revenue from operations of Rs. 6,782.45 Lakhs for the half year ended 30 september, 2025, which includes licensing income of Rs. 3,913.14 Lakhs which have resulted in a profit after tax of Rs. 2,586.48 Lakhs for the half year. Accordingly, the share of the Company in profit after tax for the half year ended 30 september, 2025 is Rs. 1,267.38 lakhs which has been disclosed above.
- 6 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".
- 7 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".
- 8 The Company operates in two reportable business segments, namely 'Trading' and 'Manufacturing', in accordance with Ind AS 108 – Operating Segments.
- 9 Prior period figures have been regrouped and reclassified where necessary.

Place : Baddi  
Date : 14/11/2025

**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

**Segment-wise Revenue, Results, Assets and Liabilities**

(Rs. In Lakhs)

Particulars	Standalone						Consolidated					
	Quarter Ended			Half Year Ended		Year ended	Quarter Ended			Half Year Ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
<b>1 Segment Revenue</b>												
a) Trading	207.99	36.19	60.80	244.18	193.51	242.72	207.99	36.19	60.80	244.18	193.51	242.72
b) Manufacturing	2,137.08	2,515.00	2,018.41	4,652.08	3,678.99	8,012.96	2,137.08	2,515.00	2,018.41	4,652.08	3,678.99	8,012.96
	<b>2,345.07</b>	<b>2,551.19</b>	<b>2,079.21</b>	<b>4,896.26</b>	<b>3,872.50</b>	<b>8,255.68</b>	<b>2,345.07</b>	<b>2,551.19</b>	<b>2,079.21</b>	<b>4,896.26</b>	<b>3,872.50</b>	<b>8,255.68</b>
Less: Inter segment Revenue	-	-	-	-	-	-	-	-	-	-	-	-
	2,345.07	2,551.19	2,079.21	4,896.26	3,872.50	8,255.68	2,345.07	2,551.19	2,079.21	4,896.26	3,872.50	8,255.68
Add: Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenue from operations</b>	<b>2,345.07</b>	<b>2,551.19</b>	<b>2,079.21</b>	<b>4,896.26</b>	<b>3,872.50</b>	<b>8,255.68</b>	<b>2,345.07</b>	<b>2,551.19</b>	<b>2,079.21</b>	<b>4,896.26</b>	<b>3,872.50</b>	<b>8,255.68</b>
<b>2 Segment Results</b>												
(a) Trading	31.44	(14.18)	6.81	17.26	11.08	10.08	31.44	(14.18)	6.81	17.26	11.08	10.08
(b) Manufacturing	227.03	312.59	126.37	539.62	125.72	441.58	227.03	312.59	126.37	539.62	125.72	441.58
<b>Total Segment results</b>	<b>258.47</b>	<b>298.41</b>	<b>133.18</b>	<b>556.88</b>	<b>136.80</b>	<b>451.66</b>	<b>258.47</b>	<b>298.41</b>	<b>133.18</b>	<b>556.88</b>	<b>136.80</b>	<b>451.66</b>
Less:												
(i) Finance costs	28.34	30.14	32.15	58.48	48.30	102.83	28.34	30.14	32.15	58.48	48.30	102.83
(ii) Other un-allocable (income) net of un-allocable expenditure	6.40	3.21	5.46	9.61	14.16	26.07	6.40	3.21	5.46	9.61	14.16	29.61
<b>Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>322.76</b>	<b>223.73</b>	<b>265.06</b>	<b>95.57</b>	<b>488.79</b>	<b>74.34</b>	<b>319.22</b>
<b>3 Segment Assets</b>												
(a) Trading	196.32	327.14	441.89	214.34	447.09	71.00	196.32	327.14	441.89	214.34	447.09	71.00
(b) Manufacturing	5,069.80	5,298.47	5,010.39	5,051.78	5,005.19	4,818.18	5,069.80	5,298.47	5,010.39	5,051.78	5,005.19	4,818.18
<b>Total segment assets</b>	<b>5,266.12</b>	<b>5,625.61</b>	<b>5,452.28</b>	<b>5,266.12</b>	<b>5,452.28</b>	<b>4,889.18</b>	<b>5,266.12</b>	<b>5,625.61</b>	<b>5,452.28</b>	<b>5,266.12</b>	<b>5,452.28</b>	<b>4,889.18</b>
Add: Unallocated	9,157.85	9,060.50	4,766.78	9,157.85	4,766.78	9,176.78	8,728.69	8,053.83	3,660.14	8,728.69	3,660.14	7,480.24
<b>Total assets</b>	<b>14,423.97</b>	<b>14,686.11</b>	<b>10,219.06</b>	<b>14,423.97</b>	<b>10,219.06</b>	<b>14,065.96</b>	<b>13,994.81</b>	<b>13,679.44</b>	<b>9,112.42</b>	<b>13,994.81</b>	<b>9,112.42</b>	<b>12,369.42</b>
<b>4 Segment Liabilities</b>												
(a) Trading	101.16	33.41	124.15	101.16	33.41	41.09	101.16	33.41	124.15	101.16	124.15	41.09
(b) Manufacturing	2,327.05	2,881.12	3,067.41	2,327.05	3,158.15	2,517.90	2,327.05	2,881.12	3,067.41	2,327.05	3,067.41	2,517.90
<b>Total segment assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Add: Unallocated	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>2,428.21</b>	<b>2,914.53</b>	<b>3,191.56</b>	<b>2,428.21</b>	<b>3,191.56</b>	<b>2,558.99</b>	<b>2,428.21</b>	<b>2,914.53</b>	<b>3,191.56</b>	<b>2,428.21</b>	<b>3,191.56</b>	<b>2,558.99</b>

For Brooks Laboratories Limited

Bhushan Singh Rana  
Din : 10289384  
Whole time Director



Place : Baddi  
Date : 14/11/2025



**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

**Statement of Assets & Liabilities as at 30 September, 2025**

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
<b>A ASSETS</b>				
1 <b>Non Current Assets</b>				
(a) Property, Plant and Equipment	1,198.48	1,250.74	1,198.48	1,250.74
(b) Capital work in progress	92.40	-	92.40	-
(c) Right to use Assets	128.83	146.44	128.83	146.44
(d) Intangible asset	-	0.91	-	0.91
(e) Financial Assets				
(i) Investments	9,052.80	9,051.98	8,623.64	7,355.44
(ii) Security deposits	32.92	32.36	32.92	32.36
(ii) Other Financial Assets	17.33	13.86	17.33	13.86
(f) Income Tax Assets (Net)	36.55	32.88	36.55	32.88
(g) Deferred tax asset (net)	-	-	-	-
(h) Other Non Current Assets	102.94	149.11	102.94	149.11
<b>Total Non - Current Assets</b>	<b>10,662.25</b>	<b>10,678.28</b>	<b>10,233.09</b>	<b>8,981.74</b>
2 <b>Current assets</b>				
(a) Inventories	774.20	920.49	774.20	920.49
(b) <u>Financial Assets</u>				
(i) Trade receivables	2,520.00	1,999.19	2,520.00	1,999.19
(ii) Cash and Cash Equivalents	2.99	4.34	2.99	4.34
(iii) Bank Balances other than cash & cash equivalents	102.06	120.46	102.06	120.46
(iv) Security deposit	-	-	-	-
(v) Other Financial Assets	75.28	113.99	75.28	113.99
(c) Other Current Assets	287.19	229.21	287.19	229.21
<b>Total Current Assets</b>	<b>3,761.72</b>	<b>3,387.68</b>	<b>3,761.72</b>	<b>3,387.68</b>
<b>TOTAL ASSETS</b>	<b>14,423.97</b>	<b>14,065.96</b>	<b>13,994.81</b>	<b>12,369.42</b>
<b>B EQUITY AND LIABILITIES</b>				
1 <b>Equity</b>				
(a) Equity Share Capital	2,945.72	2,945.72	2,945.72	2,945.72
(b) Other Equity	9,050.04	8,561.25	8,620.88	6,864.71
<b>Equity attributable to Owners of the Company</b>	<b>11,995.76</b>	<b>11,506.97</b>	<b>11,566.60</b>	<b>9,810.43</b>
Non-Controlling interests	-	-	-	-
<b>Total Equity</b>	<b>11,995.76</b>	<b>11,506.97</b>	<b>11,566.60</b>	<b>9,810.43</b>
2 <b>Liabilities</b>				
<b>Non-current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	11.27	13.05	11.27	13.05
(i) Lease Liability	108.06	123.95	108.06	123.95
(ii) Other Financial Liabilities	50.00	50.00	50.00	50.00
(b) Provisions	90.17	87.58	90.17	87.58
<b>Total Non - Current Liabilities</b>	<b>259.50</b>	<b>274.58</b>	<b>259.50</b>	<b>274.58</b>
3 <b>Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	633.54	593.28	633.54	593.28
(ii) Lease liability	30.40	28.00	30.40	28.00
(iii) Trade Payables				
- Due to micro and small enterprises	570.57	488.36	570.57	488.36
- Due to Others	597.52	874.07	597.52	874.07
(iv) Other Financial Liabilities	144.50	124.75	144.50	124.75
(b) Other current liabilities	66.55	81.14	66.55	81.14
(c) Provisions	125.63	94.81	125.63	94.81
<b>Total Current Liabilities</b>	<b>2,168.71</b>	<b>2,284.41</b>	<b>2,168.71</b>	<b>2,284.41</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>14,423.97</b>	<b>14,065.96</b>	<b>13,994.81</b>	<b>12,369.42</b>

For Brooks Laboratories Limited

*Bhushan Singh Rana*  
**Bhushan Singh Rana**  
Din : 10289384  
Whole time Director



Place : Baddi  
Date : 14/11/2025

**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

**Cash Flow Statement for the half-year ended 30 September, 2025**

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Half-Year ended 30 September 2025	Year ended 31 March 2025	Half-Year ended 30 September 2025	Year ended 31 March 2025
	Unaudited	Audited	Unaudited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net profit / (loss) before tax	488.79	322.76	1,756.17	(979.16)
<b>Adjustments for</b>				
Depreciation and amortisation expense	78.43	160.15	78.43	160.15
Finance cost	46.92	84.99	46.92	84.99
Interest income	(15.18)	(7.61)	(15.18)	(7.61)
Notional Income from corporate guarantee in favour of associate	-	(5.95)	-	(5.95)
Commission on corporate guarantee	-	(34.31)	-	(34.31)
Gain/Loss on Lease Modification	-	(8.79)	-	(8.79)
Gain on revaluation of investment	(0.82)	(0.83)	(0.82)	(0.83)
Investment in Associate written off	-	0.80	-	4.34
Share of (Profit) / loss of Associates and Joint Venture	-	-	(1,267.38)	1,298.38
Profit on sale of property, plant and equipment	(28.00)	(0.95)	(28.00)	(0.95)
Dividend from current investments	(0.36)	(0.40)	(0.36)	(0.40)
Sundry Balances written back	0.14	314.58	0.14	314.58
Provision/(reversal) for Expected credit loss	13.11	(360.09)	13.11	(360.09)
Unrealised Foreign Exchange Gain	(7.69)	(0.11)	(7.69)	(0.11)
<b>Operating profit before working capital changes</b>	<b>575.34</b>	<b>464.24</b>	<b>575.34</b>	<b>464.24</b>
<b>Adjustments for changes in working capital:</b>				
Decrease / (increase) in Trade Receivables	(526.37)	(322.07)	(526.37)	(322.07)
Decrease / (increase) in Inventories	146.29	40.60	146.29	40.60
Decrease / (increase) in Other Assets	(58.54)	36.10	(58.54)	36.10
Decrease / (increase) in Other Financial Assets	37.16	74.06	37.16	74.06
(Decrease) / Increase in Trade Payables	(194.34)	(181.78)	(194.34)	(181.78)
(Decrease) / Increase in Other Financial Liabilities	15.81	46.98	15.81	46.98
(Decrease) / Increase in Other Liabilities	(14.59)	29.92	(14.59)	29.92
(Decrease) / Increase in Provisions	33.41	23.98	33.41	23.98
<b>Cash generated from / (used in) operations</b>	<b>14.17</b>	<b>212.03</b>	<b>14.17</b>	<b>212.03</b>
Direct taxes net of refund / (paid)	17.78	50.60	17.78	50.60
<b>Net cash (used in) / from generated from operating activities</b>	<b>31.95</b>	<b>262.63</b>	<b>31.95</b>	<b>262.63</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of property, plant and equipment (including capital work in progress)	(70.31)	(92.28)	(70.31)	(92.28)
Sale of property, plant and equipment	28.00	0.95	28.00	0.95
Investment in ROU	-	-	-	-
Investment in Joint Venture	-	(4,366.00)	-	(4,366.00)
Net (investments in)/ proceeds from bank deposits	18.40	(63.68)	18.40	(63.68)
Interest received	13.26	7.09	13.26	7.09
Dividend received	0.36	0.40	0.36	0.40
<b>Net cash (used in) / generated from investing activities</b>	<b>(10.29)</b>	<b>(4,513.52)</b>	<b>(10.29)</b>	<b>(4,513.52)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>				
Proceeds/ (Repayment) from borrowings (net)	38.48	102.13	38.48	102.13
Proceeds from Issue of Equity Shares (Including premium net off issue related expense)	-	4,250.43	-	4,250.43
Repayment of Lease Liabilities	(13.49)	(26.57)	(13.49)	(26.57)
Finance costs paid	(48.00)	(83.31)	(48.00)	(83.31)
<b>Net cash (used in) / from financing activities</b>	<b>(23.01)</b>	<b>4,242.68</b>	<b>(23.01)</b>	<b>4,242.68</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(1.35)</b>	<b>(8.21)</b>	<b>(1.35)</b>	<b>(8.21)</b>
Cash and cash equivalents at the beginning of the year	4.34	12.55	4.34	12.55
<b>Cash and cash equivalents at the end of the year</b>	<b>2.99</b>	<b>4.34</b>	<b>2.99</b>	<b>4.34</b>

For and on Behalf of Board




**Bhushan Singh Rana**  
Din : 10289384  
Whole time Director

Place : Baddi  
Date : 14/11/2025