



**Brooks**  
LABORATORIES LIMITED

A WHO GMP & ISO 9001: 2008 Certified Company

Corp. Off. Suite no. 203-204, Eco House, Vishveshwar Nagar,  
Goregaon (East), Mumbai - 400 063 (INDIA)

Ph: +91 22 29275901/02/03/04 • Fax: +91 22 29275905

Regd. Office: Village Kishanpura, Nalagarh Road, Baddi, Distt. Solan, H.P.

February 13, 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)

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

**Sub: Outcome of Board Meeting held on 13.02.2013**

Dear Sirs

This is for your kind intimation that a Meeting of the Board of Directors of the Company was held on Wednesday, the 13<sup>th</sup> day of February, 2013 at 11 A.M. at its Corporate Office at 203/204, Eco House, 2<sup>nd</sup> Floor, Vishweshwar Nagar, Goregaon (E), Mumbai and the Board has approved the **Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2012.**

Pursuant to Clause 41(I) of the Listing Agreement, please find enclosed herewith the approved results.

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

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### REVIEW REPORT

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

We have reviewed the accompanying statement of un-audited Financial Results of **Brooks Laboratories Limited** for the Nine months ended 31.12.2012. 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 Half-yearly 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)

J. K. Jain  
(J.K. Jain)  
Partner

M.No. 083140

Date : 13.02.2013

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 31st December, 2012

| (₹ in Lacs)                                                                                                           |               |              |              |                   |              |                       |
|-----------------------------------------------------------------------------------------------------------------------|---------------|--------------|--------------|-------------------|--------------|-----------------------|
| Particulars                                                                                                           | Quarter Ended |              |              | Nine months ended |              | Accounting Year Ended |
|                                                                                                                       | Unaudited     |              |              | Unaudited         |              | Audited               |
|                                                                                                                       | 31.12.2012    | 30.09.2012   | 31.12.2011   | 31.12.2012        | 31.12.2011   | 31.03.2012            |
| <b>1 Income from operations</b>                                                                                       |               |              |              |                   |              |                       |
| (a) Net sales                                                                                                         | 2,324         | 2,062        | 1,554        | 5,781             | 4,160        | 5,608                 |
| (b) Other operating income                                                                                            | -             | -            | -            | -                 | -            | -                     |
| <b>Total income from operations (net)</b>                                                                             | <b>2,324</b>  | <b>2,062</b> | <b>1,554</b> | <b>5,781</b>      | <b>4,160</b> | <b>5,608</b>          |
| <b>2 Expenses</b>                                                                                                     |               |              |              |                   |              |                       |
| (a) Cost of materials consumed                                                                                        | 1,628         | 1,419        | 960          | 3,996             | 2,647        | 3,603                 |
| (b) Purchases of stock-in-trade                                                                                       | -             | -            | -            | -                 | -            | -                     |
| (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                                     | (10)          | 28           | 58           | 81                | 139          | 28                    |
| (d) Employee benefits expense                                                                                         | 70            | 60           | 69           | 203               | 178          | 273                   |
| (e) Depreciation and amortisation expense                                                                             | 21            | 20           | 16           | 61                | 48           | 66                    |
| (f) other Administrative Expenses                                                                                     | 363           | 288          | 196          | 784               | 433          | 641                   |
| <b>Total expenses</b>                                                                                                 | <b>2,072</b>  | <b>1,815</b> | <b>1,299</b> | <b>5,125</b>      | <b>3,445</b> | <b>4,611</b>          |
| <b>3 Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>               | <b>252</b>    | <b>247</b>   | <b>255</b>   | <b>656</b>        | <b>715</b>   | <b>997</b>            |
| <b>4 Other income</b>                                                                                                 | <b>52</b>     | <b>46</b>    | <b>53</b>    | <b>145</b>        | <b>71</b>    | <b>92</b>             |
| <b>5 Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>                  | <b>303</b>    | <b>293</b>   | <b>308</b>   | <b>800</b>        | <b>786</b>   | <b>1,089</b>          |
| <b>6 Finance costs</b>                                                                                                | <b>(4)</b>    | <b>5</b>     | <b>5</b>     | <b>28</b>         | <b>76</b>    | <b>172</b>            |
| <b>7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)</b>            | <b>307</b>    | <b>288</b>   | <b>303</b>   | <b>772</b>        | <b>710</b>   | <b>917</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>307</b>    | <b>288</b>   | <b>303</b>   | <b>772</b>        | <b>710</b>   | <b>917</b>            |
| <b>10 Tax expense</b>                                                                                                 |               |              |              |                   |              |                       |
| -Current Tax                                                                                                          | 61            | 58           | 61           | 154               | 142          | 183                   |
| -MAT Credit Unutilized                                                                                                | 57            | 53           | 56           | 143               | 131          | 170                   |
| -Deferred Tax                                                                                                         | 5             | (8)          | 3            | 14                | 10           | 20                    |
| <b>Profit / (Loss) from ordinary activities before tax (9-10)</b>                                                     | <b>298</b>    | <b>291</b>   | <b>295</b>   | <b>747</b>        | <b>690</b>   | <b>884</b>            |
| <b>Share of profit / (loss) of associates*</b>                                                                        | <b>-</b>      | <b>-</b>     | <b>-</b>     | <b>-</b>          | <b>-</b>     | <b>-</b>              |
| <b>Minority interest *</b>                                                                                            | <b>-</b>      | <b>-</b>     | <b>-</b>     | <b>-</b>          | <b>-</b>     | <b>-</b>              |
| <b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b> | <b>298</b>    | <b>291</b>   | <b>295</b>   | <b>747</b>        | <b>690</b>   | <b>884</b>            |
| <b>Paid-up equity share capital (Face Value Rs.10/- per share)</b>                                                    | <b>1619</b>   | <b>1619</b>  | <b>1619</b>  | <b>1,619</b>      | <b>1619</b>  | <b>1,619</b>          |
| <b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>                        | <b>-</b>      | <b>-</b>     | <b>-</b>     | <b>-</b>          | <b>-</b>     | <b>7,508</b>          |
| <b>Earnings per share (before extraordinary items) (of Rs.10/- each) (not annualised):</b>                            |               |              |              |                   |              |                       |
| (a) Basic -in Rs.                                                                                                     | 7.33          | 7.14         | 3.12         | 6.12              | 7.27         | 6.55                  |
| (b) Diluted- in Rs.                                                                                                   | 7.33          | 7.14         | 3.12         | 6.12              | 7.27         | 6.55                  |
| <b>Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):</b>                             |               |              |              |                   |              |                       |
| (a) Basic -in Rs.                                                                                                     | 7.33          | 7.14         | 3.12         | 6.12              | 7.27         | 6.55                  |
| (b) Diluted- in Rs.                                                                                                   | 7.33          | 7.14         | 3.12         | 6.12              | 7.27         | 6.55                  |

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|          |                                                                                         |           |                      |           |           |           |           |
|----------|-----------------------------------------------------------------------------------------|-----------|----------------------|-----------|-----------|-----------|-----------|
| <b>A</b> | <b>PARTICULARS OF SHAREHOLDING</b>                                                      |           |                      |           |           |           |           |
| <b>1</b> | Public shareholding                                                                     |           |                      |           |           |           |           |
|          | -Number of shares                                                                       | 6,350,000 | 6,350,000            | 6,350,000 | 6,350,000 | 6,350,000 | 6,350,000 |
|          | -Percentage of shareholding                                                             | 39.23     | 39.23                | 39.23     | 39.23     | 39.23     | 39.23     |
| <b>2</b> | Promoters and Promoter Group Shareholding                                               |           |                      |           |           |           |           |
|          | 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                                                                       | 9,836,422 | 9,836,422            | 9,836,422 | 9,836,422 | 9,836,422 | 9,836,422 |
|          | -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>                                                              |           |                      |           |           |           |           |
|          |                                                                                         |           | <b>Quarter ended</b> |           |           |           |           |
|          |                                                                                         |           | <b>31.12.2012</b>    |           |           |           |           |
|          | Pending at the beginning of the quarter                                                 |           |                      | 0         |           |           |           |
|          | Received during the quarter                                                             |           |                      | 1         |           |           |           |
|          | Disposed of during the quarter                                                          |           |                      | 1         |           |           |           |
|          | Remaining unresolved at the end of the quarter                                          |           |                      | 0         |           |           |           |



Statement of Utilization of funds raised through public issue as on 31<sup>st</sup> December 2012.

( ₹ in Lacs)

| Sr.No. | Object                                              | Total<br>Estimated<br>Cost | Actual<br>Utilizations |
|--------|-----------------------------------------------------|----------------------------|------------------------|
| 1      | Land                                                | 635.00                     | 522.40                 |
| 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<br>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                                               | <b>6,300.00</b>            | <b>3820.02</b>         |

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Notes:

- 1) The above result for the period ended 31<sup>st</sup> December 2012, as reviewed by the Audit Committee, and were considered and approved by the Board of Directors at its meeting held on 13<sup>th</sup> February 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 Statutory auditors have carried out Limited Review of the above Un-Audited financial result Result in terms of the clause 41 of the Listing Agreement.
- 4) Figures for the previous year/period have been regrouped, wherever necessary.

Place: **MUMBAI**

Date: **13<sup>th</sup> February 2013**



**FOR BROOKS LABORATORIES LIMITED**

  
**MR. RAJESH MAHAJAN**  
**MANAGING DIRECTOR**