

Corp. Off.: 502, Kanakia Atrium - 2,
Next to Courtyard Marriott Hotel,
Andheri Kurla Road, Andheri (East),
Mumbai - 400 093 (India)
Ph.: + 91 22 61933100 Fax : +91 22 61933114

14th February, 2018

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

National Stock Exchange of India Ltd.

Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai-400051

Kind Attn: General Manager-DCS

Scrip Code: 533543

Kind Attn: Head- Listing

Symbol: BROOKS

Sub: Disclosure under Regulation 30 & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

Dear Sirs,

This has in reference to the regulation mentioned above:

We hereby inform you that the Board of Directors at its meeting held today has, inter alia, approved the Unaudited Financial Results of the Company for the 3rd quarter ended 31st December, 2017. The Audit Committee reviewed the Unaudited Financial Results at its meeting held earlier today which have been subjected to a limited review by the Statutory Auditors. The Statement of Unaudited Financial Results, together with the Limited Review Report is attached.

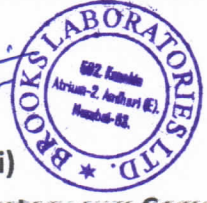
This is for your information and record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**


(Jyoti Sancheti)
Company Secretary cum Compliance Officer



Encl.: As Stated Above

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

Tel No : +91 1795 654001/02/03,

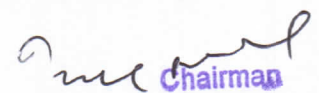
Fax No : +91 1795 236939

Statement of Unaudited Financial Results for the Quarter and nine months ended 31st December, 2017

(Rs. In Lakhs)

No	Particulars	Quarter Ended			Nine Month Ended	
		31-Dec-17	30-Sep-17	31-Dec-16	31-Dec-17	31-Dec-16
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited
1	Income					
	(a) Revenue from operations	2,087.50	1,316.51	1,647.48	4,238.81	4,856.34
	(b) Other Income	2.27	6.42	3.95	12.17	7.35
	Total income	2,089.77	1,322.93	1,651.43	4,250.98	4,863.69
2	Expenses					
	(a) Cost of materials consumed	1,516.16	917.35	1,004.50	3,027.02	2,690.52
	(b) Change in inventories of finished goods, work-in-progress and stock-in-trade	14.57	62.89	(87.94)	(21.08)	(61.97)
	(c) Excise Duty on Sales	-	-	239.59	119.27	534.62
	(d) Employees benefits expenses	305.68	288.96	202.57	849.60	586.93
	(e) Finance Costs	71.38	54.69	25.34	171.60	68.41
	(f) Depreciation and amortization expenses	164.32	162.05	33.51	483.13	97.39
	(g) Other expenses	351.05	317.83	167.28	978.99	531.92
	Total Expenses	2,423.16	1,803.77	1,584.85	5,608.53	4,447.82
3	Profit/(Loss) before exceptional items and tax	(333.39)	(480.84)	66.58	(1,357.55)	415.87
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax	(333.39)	(480.84)	66.58	(1,357.55)	415.87
6	Tax Expense:					
	Current Tax	-	-	14.61	-	87.89
	MAT credit (Entitlement)/Utilised	-	-	39.10	-	39.10
	Deferred Tax Liability / (Assets)	(71.13)	(178.67)	(35.03)	(205.44)	(0.19)
	Short income tax provision for earlier years	(0)	2.95	-	2.95	4.32
7	Net Profit/(loss) after tax	(262.26)	(305.12)	47.90	(1,155.06)	284.75
8	Other Comprehensive Income					
	Items That will not be reclassified into Profit or loss					
	Actuarial loss on Defined Benefit plans (net of tax).	0.01	0.01	0.54	0.03	1.61
9	Total Comprehensive income for the period (After tax)	(262.25)	(305.11)	48.44	(1,155.03)	286.36
10	Paid - up equity share capital of Rs.10 each	1,618.64	1,618.64	1,618.64	1,618.64	1,618.64
11	Earnings per share (of Rs. 10/- each)					
	(not annualised)					
	(a) Basic	(1.62)	(1.89)	0.30	(7.14)	1.76
	(b) Diluted	(1.62)	(1.89)	0.30	(7.14)	1.76

For Brooks Laboratories Ltd.


Chairman

Notes:

- 1 The above unaudited financial results of the Company for the quarter/ nine months ended 31st December, 2017 have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors in their respective meetings held on 14th February, 2018.
- 2 The Ind-AS compliant corresponding figures for the quarter and nine months ended 31st December 2016 have not been subjected to review or audit. However, the Company's management has exercised due diligence to ensure that the financial results provide fair view of its affairs. The statement does not include Ind-AS compliant results for the previous year ended March 31, 2017 as it is not mandatory as per SEBI Circular dated July 05, 2016.
- 3 The Company adopted Indian Accounting Standards ("Ind-AS") and accordingly the financial results of all periods presented have been prepared in accordance with the recognition and measurement principles laid down in the Ind-AS-34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. The date of transition to Ind AS is 1st April, 2016. There is a possibility that these quarterly financial results may require adjustment before constituting the final Ind-AS financial statements as of and for the year ending 31st March, 2018 due to changes in financial reporting requirement arising from new or revised standards or interpretations issued by Ministry of Corporate Affairs to changes in the use of one or more optional exemptions from full retrospective application of certain Ind-AS permitted under Ind-AS 101.
- 4 The Statutory Auditors have carried out Limited Review of the Financial Results of the Company for the Quarter/ Nine months ended December 31, 2017.
- 5 Consequent to the introduction of Goods and Services Tax (GST) with effect from July 1, 2017, Central Excise Duty, Value Added Tax (VAT), etc, have been replaced by GST. In accordance with Ind AS-18 "Revenue" and Schedule-III of Companies Act, 2013, GST is not included in total income from operation for quarter ended post July 1st, 2017. However, for the quarter ended June 30th, 2017 and earlier comparative periods, excise duty is included in revenue from operations, hence not comparable.
- 6 The Company is mainly engaged in the business of "Pharmaceutical Formulations" and there is no other reportable business segment. As the Company's business actually falls within a single primary business segment, the disclosure requirements of Ind-AS – 108 in this regard are not applicable.
- 7 Reconciliation of Net Profit and Total Comprehensive Income on account of transition from the previous Indian GAAP to Ind-AS for the quarter and nine months ended December 31, 2016 is as under:

(Rs. In Lakhs)

Sr. No.	Particular	For the Quarter Ended December 31, 2016	For the Nine months ended December 31, 2016
	Net Profit as per Indian GAAP	47.63	284.07
	Benefit / (Charge)		
I	Actuarial Loss on Defined Benefit Plans reclassified to other comprehensive Income	(0.80)	(2.41)
II	Provision for Effective credit loss	(4.30)	(12.97)
III	Deferred tax impacts on Ind AS Adjustments	5.37	16.07
	Net Profit for Quarter (as per Ind-AS)	47.90	284.75
	Other Comprehensive Income		
	Actuarial Loss on Defined Benefit Plans (net of tax)	0.54	1.61
	Total Comprehensive Income	48.44	286.36

- 8 Comparative financial information of the previous quarter and nine months have been regrouped and reclassified, wherever necessary, to correspond to the figures of the current period presentation.

Place : Mumbai
Date : 14th February, 2018



For and on Behalf of Board

[Signature]
Chairman
DIN No. 01998361

SGCO & Co. LLP

Chartered Accountants

Independent Auditor's Review Report on Interim Financial Results

**The Board of Directors
Brooks Laboratories Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Brooks Laboratories Limited** (The "Company"), for the quarter and nine months ended December 31, 2017 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rule issued thereunder and other accounting principles generally accepted in India. Further, the Management is also responsible to ensure that the accounting policies used in preparation of this Statement are consistent with those used in the preparation of the Company's opening unaudited Balance Sheet as at April 01, 2016 prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedure 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.

4A, Kaledonia-HDIL,
2nd Floor, Sahar Road,
Near Andheri Station,
Andheri (East),
Mumbai - 400 069. India

Tel.: +91 22 6625 6363
Fax: +91 22 6625 6364
E-mail: info@sgco.co.in
www.sgco.co.in



Mumbai • Bengaluru

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to the following matters :
- a. Note 3 to the Statement which states that the Company has adopted Ind AS for the financial year commencing from April 01, 2017, and accordingly, the Statement has prepared by the Company's Management in compliance with Ind AS.
 - b. We were neither engaged to review, nor have we reviewed the comparative figures including the reconciliation to the Total Comprehensive Income for the quarter and nine months ended December 31, 2016. Accordingly, we do not express any conclusion on the results in the Statement for the quarter and nine months ended December, 31, 2016. As set out in Note 2 to the Statement, these figures have been furnished by the Management.

Our conclusion is not qualified in respect of these matters.

For S G C O & Co. LLP

Chartered Accountants

Firm Reg. No : 112081W/W100184


Suresh Murarka
Partner



Membership No.: 044739

Place : Mumbai

Date : 14th February, 2018