



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

August 14, 2024

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

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company, in its Meeting held on Wednesday, August 14, 2024 has discussed and approved the following:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended on June 30, 2024.

Considered, approved and took on record, the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter ended on June 30, 2024 along with Limited Review Report by the Statutory Auditors of the Company.

A copy of the same is enclosed herewith.

2. Considered and recommended the appointment of Statutory Auditor

The tenure of the current Statutory Auditor, M/s. SGCO & Co. LLP, Chartered Accountants, is expiring at the ensuing Annual General Meeting of the Company.



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Based on recommendation of Audit Committee, the Board considered and recommended the appointment of M/s DMKH & Co, Chartered Accountants (Firm Registration no. 116886W), to act as Statutory Auditors for a term of five years to hold office from conclusion of 22nd AGM till the conclusion of 27th AGM of the Company, subject to the approval of the shareholders at the ensuing AGM to be held in the year 2024.

The details required under Regulation 30 of the Listing Regulations read with SEBI Circulars are enclosed herewith.

The meeting started at 2:30 PM and concluded at 5:30 P.M.

This is for your information and record.

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

Jai Vaidya
Company Secretary
Encl.: As Stated

Annexure I

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

SN	PARTICULARS	DESCRIPTION
1	Name of Statutory Auditor	M/s DMKH & Co, Chartered Accountants (Firm Registration no. 116886W)
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment as Statutory Auditors of the Company The term of current Statutory Auditors M/s. SGCO & Co. LLP, Chartered Accountants, will be expiring at the conclusion of the ensuing 22 nd Annual General Meeting. It is proposed to appoint M/s DMKH & Co in place of the Outgoing Auditors.
3.	Date of appointment/ reappointment/ cessation (as applicable) and term of appointment;	Term: 5 years For a period of 5 consecutive financial years i.e. upto the conclusion of the 27 th Annual General Meeting.
4.	Brief profile (in case of appointment)	DMKH & CO. was founded in 1990 by Durgesh Kumar Kabra (FCA, IP). CA. Durgesh Kumar Kabra is Central Council Member (CCM) of ICAI (2019-2024) & Past Chairman of WIRC of ICAI. Practicing CA firm with 30 years' experience of providing services in the area of Audit & Assurance, Governance, Risk and Compliance (GRC), Direct & Indirect Tax Advisory, Management consultancy and Business Valuations. 9 Offices PAN India with H.O. in Mumbai & branches at 8 locations (Pune, Ahmedabad, Gandhinagar, Surat, Vadodara, Udaipur, Ballari and Delhi) and a team size of 160 + Professionals. Empaneled with RBI, IBA for ASM & Forensic Audit, Income Tax Department for Special Audits, GST department for audits, CAG and ICAI. Peer Reviewed by ICAI.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable.

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 Ended 30th June 2024

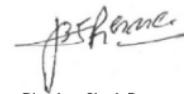
(Rs. In Lakhs)

Particulars	Standalone				Consolidated			
	Quarter Ended		Year ended		Quarter Ended		Year ended	
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1 Income								
Revenue from operations	1,793.29	1,772.17	1,570.27	7,948.61	1,793.29	1,772.17	1,570.27	7,948.61
Other Income	6.93	65.36	5.48	95.55	6.93	65.36	5.48	95.55
Total income	1,800.22	1,837.53	1,575.75	8,044.16	1,800.22	1,837.53	1,575.75	8,044.16
2 Expenses								
(a) Cost of materials consumed	980.08	974.21	1,066.54	4,472.28	980.08	974.21	1,066.54	4,472.28
(b) Purchase of Stock in Trade	302.84	311.09	86.09	1,049.82	302.84	311.09	86.09	1,049.82
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(52.36)	(13.35)	(54.55)	139.80	(52.36)	(13.35)	(54.55)	139.80
(d) Employees benefits expenses	307.21	227.58	277.35	1,054.06	307.21	227.58	277.35	1,054.06
(e) Finance Costs	16.15	27.43	17.11	84.50	16.15	27.43	17.11	84.50
(f) Depreciation and amortization expenses	40.05	45.63	44.09	177.32	40.05	45.63	44.09	177.32
(g) Other expenses	227.48	234.60	192.39	910.92	227.48	234.60	192.39	910.92
Total Expenses	1,821.45	1,807.19	1,629.02	7,888.70	1,821.45	1,807.19	1,629.02	7,888.70
3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	(21.23)	30.34	(53.27)	155.46	(21.23)	30.34	(53.27)	155.46
4 Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	(220.11)	(990.94)	(393.76)	(2,112.06)
Profit/(Loss) before Exceptional item and tax	(21.23)	30.34	(53.27)	155.46	(241.34)	(960.60)	(447.03)	(1,956.60)
5 Exceptional items	-	-	-	-	-	-	-	-
6 Profit/(Loss) from ordinary activities before tax	(21.23)	30.34	(53.27)	155.46	(241.34)	(960.60)	(447.03)	(1,956.60)
7 Tax Expense:								
Deferred Tax Liability / (Assets)(Refer note 5)	-	-	-	-	-	-	-	-
MAT credit reversal	-	-	-	-	-	-	-	-
Tax of earlier years	-	-	-	2.59	-	-	-	2.59
8 Net Profit/(loss) after tax	(21.23)	30.34	(53.27)	152.87	(241.34)	(960.60)	(447.03)	(1,959.19)
9 Other Comprehensive Income								
Items That will not be reclassified into Profit or loss								
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	-	(4.33)	-	(4.33)	-	(4.33)	-	(4.33)
Gain on remeasuring FVTPL financial assets	-	-	-	-	-	-	-	-
10 Total Comprehensive income for the period	(21.23)	26.01	(53.27)	148.54	(241.34)	(964.93)	(447.03)	(1,963.52)
Net Profit attributable to								
Owners of equity	-	-	-	-	(241.34)	(960.60)	(447.03)	(1,959.19)
Non Controlling Interest	-	-	-	-	-	-	-	-
Other Comprehensive Income attributable to :								
Owners of equity	-	-	-	-	-	(4.33)	-	(4.33)
Non Controlling Interest	-	-	-	-	-	-	-	-
Total Comprehensive Income attributable to								
Owners of Equity	-	-	-	-	(241.34)	(964.93)	(447.03)	(1,963.52)
Non Controlling Interest	-	-	-	-	-	-	-	-
11 Paid-up equity share capital (Face Value of Rs. 10 each)	2,624.67	2,624.67	2,470.28	2,624.67	2,624.67	2,624.67	2,470.28	2,624.67
12 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous year.	4,328.48	3,207.61	3,207.61	3,207.61	3,933.86	4,925.05	4,925.05	4,925.05
13 Earnings per share (of Rs. 10/- each) (not annualised)								
(a) Basic	(0.08)	0.10	(0.22)	0.58	(0.94)	(3.77)	(1.81)	(7.67)
(b) Diluted	(0.06)	0.10	(0.22)	0.58	(0.94)	(3.77)	(1.81)	(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 August 14, 2024
- 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 The figures for quarter ended 31 March 2024 are arrived at as difference between audited figures in respect of the full financial year and the unaudited published figures upto nine months of the relevant financial year, which were subject to limited review.
- ⁴ 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".
- ⁵ In the absence of future taxable profit, The Holding Company has not recognised deferred tax asset on its business losses/depreciation in accordance with Ind As 12 "Income taxes"
- ⁶ The Company operates in one reportable business segment i.e " Pharmaceuticals".
- ⁷ Figures of the previous reporting quarter/year has been reclassified/ regrouped wherever necessary to correspond with the figures of the current quarter/year.

Place : Baddi
Date : 14th August 2024



Bhushan Singh Rana
Din : 10289384
Wholetime Director

SGCO & Co. LLP

Chartered Accountants

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter ended on June 30, 2024, 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 Financial Results of Brooks Laboratories Limited ('the Company') for the quarter ended June 30, 2024 ('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.

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SGCO & Co.LLP
Chartered Accountants

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.

5. As stated in Note 3 to the Statement of Unaudited Financial Results for the Quarter ended June 30, 2024, include the results of quarter ended March 31, 2024, being the balancing figures between the audited figures in respect of full financial year and the unaudited published figures upto nine months of the relevant financial year which were subject to limited reviewed by us.

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W / W100184


Suresh Murarka

Partner

Mem. No. 44739

UDIN: 24044739 BKARMP 8983

Place: Mumbai

Date: 14th August 2024



SGCO & Co. LLP

Chartered Accountants

Independent Auditor's Limited Review Report on Unaudited Consolidated financial results of Brooks Laboratories Limited for the quarter ended on June 30, 2024, 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 and its associates for the quarter ended June 30, 2024 ('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.

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SGCO & Co.LLP
Chartered Accountants

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
2	Steribrooks Penems Private Limited	Associate company

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 loss of Rs. 220.11 Lakhs for the quarter ended June 30, 2024, 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.

The consolidated financial results also include the Group's share of net loss of Rs. Nil for the quarter ended June 30, 2024, as considered in the consolidated unaudited financial results, in respect of associate Steribrooks Penems Private Limited whose financial information / financial results have not been limited reviewed and have been furnished to us by the Management.

Our conclusion is not modified in respect of the above matter.



SGCO & Co.LLP
Chartered Accountants

7. As stated in Note 3 to the Statement of Unaudited Financial Results for the Quarter ended June 30, 2024, include the results of quarter ended March 31, 2024, being the balancing figures between the audited figures in respect of full financial year and the unaudited published figures upto nine months of the relevant financial year which were subject to limited reviewed by us.

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W / W100184


Suresh Murarka

Partner

Mem. No. 44739

UDIN: 24044739 BKARMQ6790

Place: Mumbai

Date: 14th August 2024

