

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

12th November, 2021

BSE Limited

PhirozeJeejeebhoy Towers
Dalal Street
Mumbai-400001

Kind Attn: General Manager-DCS

Scrip Code: 533543

National Stock Exchange of India Ltd.

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

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 2nd quarter and half yearly ended 30th September, 2021. 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 Standalone and Consolidated Unaudited Financial Results, Statement of Assets and Liabilities and Cash Flow Statement as at 30.09.2021 together with the Standalone and Consolidated Limited Review Report are attached.

This is for your information and record. Thanking You,

Yours faithfully

For BROOKS LABORATORIES LIMITED

(Jyoti Sancheti)

Company Secretary cum Compliance Officer

Vill.-Kishanpura Baddi — 174101

Membership No. F9639

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

CIN NO: L24232HP2002PLC000267

E-mail:investors@brookslabs.net | Website: www.brookslabs.net | Telefax No:+91 1795 236939

$Statements\ of\ Unaudited\ Financial\ Results\ for\ the\ Quarter\ \&\ Half\ year\ Ended\ 30th\ September,\ 2021$

(Rs. In Lakhs)

								(Rs. In Lakhs)				
	Standalone Quarter Ended Half year ended Year Ended					Year Ended)uarter Ende			ır ended	Year Ended
Particulars		·						·				
	30-Sep-21 Unaudited	30-Jun-21 Unaudited	30-Sep-20 Unaudited	30-Sep-21 Unaudited	30-Sep-20 Unaudited	31-Mar-21 Audited	30-Sep-21 Unaudited	30-Jun-21 Unaudited	30-Sep-20 Unaudited	30-Sep-21 Unaudited	30-Sep-20 Unaudited	31-Mar-21 Audited
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income												
Revenue from operations	2,105.08	1,558.12	2,924.41	3,663.20	4,170.98	7,724.69	2,101.21	2,169.50	2,924.41	4,270.71	4,170.98	7,724.69
Other Income	34.43	92.25	52.30	126.68	63.47	98.79	55.57	70.23	52.30	125.80	63.47	7,724.65
Total income	2,139.51	1,650.37	2,976.71	3,789.88	4,234.45	7,823.48	2,156.78	2,239.73	2,976.71	4,396.51	4,234.45	7.798.24
I otal income	2,139.51	1,050.37	2,970.71	3,/89.88	4,234.45	7,823.48	2,150.78	2,239.73	2,976.71	4,390.51	4,234.45	7,798.24
2 Expenses												
(a) Cost of materials consumed	825.15	917.21	1,495.63	1,742.36	2,499.23	4,656.93	1.057.43	1,439.55	1,495.63	2,496.98	2,499.23	4,667.27
(b) Purchase of Stock in Trade	100.63	301.59	240.89	402.22	251.79	4,030.93	100.56	18.67	240.89	119.23	2,479.23	423.65
. ,		(350.96)	(55.80)	73.84	(309.48)	(333.58)	413.73	(102.05)	(55.80)		(309.48)	(333.58
(c) Change in inventories of finished goods, work-in	424.00	(330.96)	(55.60)	/3.04	(309.40)	(333.30)	415.75	(102.03)	(55.60)	311.68	(309.40)	(333.30
progress and stock-in-trade	319.39	292.21	262.60	(11.60	660.60	1.426.02	458.03	412.20	262.60	870.31	660.60	1,436.83
(d) Employees benefits expenses			362.68	611.60	669.68	1,436.83		412.28	362.68		669.68	
(e) Finance Costs	12.39	18.13	80.28	30.52	157.92	309.41	75.18	76.11	80.28	151.29	157.92	309.84
(f) Depreciation and amortization expenses	35.01	35.74	170.83	70.75	368.41	709.29	173.51	178.20	170.83	351.71	368.41	714.33
(g) Other expenses	316.25	294.14	345.64	610.39	549.05	1,464.48	531.29	438.06	345.64	969.35	549.05	1,478.43
Total Expenses	2,033.62	1,508.06	2,640.15	3,541.68	4,186.60	8,667.01	2,809.74	2,460.82	2,640.15	5,270.56	4,186.60	8,696.77
Profit/(Loss) before Share of Profit / (Loss) of												
Associate, exceptional item and tax	105.89	142.31	336.56	248.20	47.85	(843.53)	(652.96)	(221.09)	336.56	(874.05)	47.85	(898.53)
4 Share of Profit / (Loss) of Associate	-	-	-	-	-		(12.59)	12.59		-		(0.80
Profit/(Loss) before Exceptional item and tax	105.89	142.31	336.56	248.20	47.85	(843.53)	(665.55)	(208.50)	336.56	(874.05)	47.85	(899.33)
5 Exceptional items	_		125	121	121	-	-01	0/	- 0/	-	01	2
6 Profit/(Loss) from ordinary activities before	105.89	142.31	336.56	248.20	47.85	(843.53)	(665.55)	(208.50)	336.56	(874.05)	47.85	(899.33)
tax						(,	((======,		(,		
7 Tax Expense:	-											
Deferred Tax Liability / (Assets)	_			_	_	-	(182.48)	(94.25)	127	(276.73)		322.99
MAT credit reversal							(102.40)	(74.23)		(270.73)		522.77
Tax of earlier years						715.23	-		-			715.23
8 Net Profit/(loss) after tax	105.89	142.31	336.56	248.20	47.85	(1,558.76)	(483.07)	(114.25)	336.56	(597.32)	47.85	(1,937.55
9 Other Comprehensive Income	100.07	112.01	000.00	210.20	17.05	(1,550.70)	(100.07)	(111.25)	000.00	(577.02)	17.05	(1,707.00
Items That will not be reclassified into Profit or												
loss												
Actuarial Gain/ (Loss) on Defined Benefit Plans												
(Net of Tax)	(2.95)	(2.96)	(2.96)	(5.91)	(5.42)	10.79	(2.95)	(2.96)	(2.96)	(5.91)	(5.42)	10.79
10 Total Comprehensive income for the period	102.93	139.35	333.60	242.28	42.43	(1,547.97)	(486.03)	(117.21)	333.60	(603.24)	42.43	(1,926.76
Net Profit attributable to	102.93	139.33	333.00	242.20	42.43	(1,347.97)	[400.03]	(117.21)	333.00	(003.24)	42.43	(1,920.70
at two							(400.06)	(44406)	00656	(507.00)	47.05	(4.007.55
Owners of equity	_	-	-	-	-		(483.06)	(114.26)	336.56	(597.32)	47.85	(1,937.55
Non Controlling Interest	-	-	-	-	-	-		-				1-1
Total Comprehensive Income attributable to												
Owners of Equity	-		-	-	-	-	(486.02)	(117.22)	333.60	(603.24)	42.43	(1,926.76
Non Controlling Interest				-	-	-		-				
¹¹ Paid-up equity share capital (Face Value of Rs.	.[l		
10 each)	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28	2,470.28
12 Reserves (excluding Revaluation Reserve) as												
shown in the Audited Balance Sheet of previous										l		
year.	3,950.76	3,950.76	7,371.32	3,950.76	7,371.32	7,371.32	5,444.56	5,444.56	-	5,444.56	-	-
13 Earnings per share (of Rs. 10/- each)												
(not annualised)										1		
(a) Basic	0.42	0.56	1.35	0.98	0.17	(6.31)	(1.97)	(0.47)	1.35	(2.44)	0.17	(7.84
(b) Diluted	0.42	0.56	1.35	0.98	0.17	(6.31)	(1.97)	(0.47)	1.35	(2.44)		(7.84

Brooks Laboratories Limited

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

CIN NO: L24232HP2002PLC000267

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- 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 12th November, 2021
- 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 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".
- ⁴ The Company operates in one reportable business segment i.e " Pharmaceuticals".
- ⁵ Figures of the previous reporting period has been reclassified/regrouped wherever necessary to correspond with the figures of the current reporting period.

For and on Behalf of the Board

Rajesh Mahajan Din: 02000634 **Managing Director**

Date: 12th November, 2021

Place: Baddi

CIN NO: L24232HP2002PLC000267

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Statement of Assets & Liabilities as at 30th September, 2021

(Rs. In Lakhs)

Particulars			Stand	alone	Consolidated		
Particulars Septembers 30, 2021 March 31, 2021 (Anudited) (A							
A ASSETS 1 Non-Current Assets 10 (pheny), Plant and Equipment 1 , 1,285,70		Particulars			September 30, 2021	March 31, 2021	
Non-Current Assets				(Audited)	(Un audited)	(Audited)	
Non-Current Assets	Α	ASSETS					
B) Copted work in progress 33.33 - 759.46 675.55 C Right bout exacels	1						
(c) Right to use Assets 4. 6.07 5.3.38 58.20 66.65 (e) Intrapplie asset the Cevelopment 2.15 2.15 2.15 2.15 2.15 (f) Financial Assets 10.00		(a) Property, Plant and Equipment	1,385.70	1,442.48	10,690.37	10,702.63	
(i) Imangalia easet 45.07 5.33 58.29 66.85 (i) Intangalia easet under Development 2.15 2.15 2.15 2.15 (i) Financial Assets 4.880.54 4.880.54 2.00 2.00 (i) Cliter Financial Assets 105.04 132.85 148.97 132.85 (j) Incorne Tax Rasets (Nat) 205.70 205.70 201.70 (i) Cliter Financial Assets 20.00 2.00 (ii) Cliter Financial Assets 2.00 2.00 (ii) Cliter Financial Assets 2.00 2.00 (iii) Financial Assets 2.00 2.0		(b) Capital work in progress	33.33	-	759. 4 9	67.55	
(c) Interpolate power power 2,15 2,15 2,15 2,15 2,15 3,1		(c) Right to use Assets	-	-1	111.37	-	
(f) Financial Assets 4,880.54 4,880.54 2,00 2,00 (g) Other Financial Assets 105.04 132.85 148.97 132.85 (g) Income Tax, Assets (f)(He) 205.70 201.70 205.70 201.70 (g) Other Non-Current Assets 22 -		(d) Intangible asset	4 5.07	53.38	58.29	66.65	
(i) Direstments (4,880,54 4,880,55 2,00 2,00 (2) (ii) Chromatic Resets (105,04 183,25 5) (3) Income Tex Assets (Net) (205,70 201,70 205,70 201,70 (N) Chromatic Resets (105,04 183,25 5) (3) Income Tex Assets (Net) (205,70 201,70 205,70 201,70 (N) Chromatic Resets (205,70 201,70 205,70 201,70 (N) Chromatic Resets (205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 201,70 205,70 205,70 201,70 205,70 201,70 205			2.15	2.15	2.15	2.15	
(i) Other Financial Assets 10.50 4							
(g) focime Tax Assets (Net) (205.70 201.70 205.70 201.70 (205.70 205.70 (205.70 205.70		The second secon		Ø			
(ii) Other Non Current Assets			1,000,000		507-Av418V-918VA		
Total Non - Current Assets			and the second	201.70		201.70	
Current assets (a) Inventories		- Committee Comm	10.000.000.000	- 6 542 40	300000000000000000000000000000000000000	44 475 59	
(a) Investories	_		0,403.73	0,313.10	12,320.22	11,170.00	
Di Financial Assets 1,449,87 959,07 1,536,35 1,368,80 (i) Cach and Cash Equivalents 1,449,87 959,07 1,536,35 1,368,80 (ii) Cach and Cash Equivalents 91,98 81,99 113,22 81,99 113,23 81,99 81,	2		4 500 10	4 007 07	0.470.00	0.000.51	
1, Trade receivables 1,449,87 959,07 1,536,35 1,368,83 (ii) Cash and Cash Equivalents 6,22 6,37 8,39 88,39 (iii) Bank Edainces other than cash & cash equivalents 91,99 81,99 113,22 81,99 (iv) Other Financial Assets 127,70 43,68 137,70 43,68 137,70 43,			1,522.16	1,237.87	2,4/0.09	2,360.31	
(ii) Cash and Cash Equivalents		the state of the s	4.440.07	050.07	4 506 05	4 200 00	
(a) Bank Balances other than cash & cash equivalents 91,99 113,22 81,99 (iv) Other Financial Assets 127,70 43,68 127,70 43,68 127,70 43,68 127,70 43,68 127,70 43,68 127,70 120,48 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,584 120,585 1			51 at 2000	10 00000	20000000	200	
(w) Other Financial Assets (c) Other Current Assets (d) Other Current Assets (e) Other Current Assets (e) Other Current Assets (e) Other Current Assets (f) Other Current Assets (f) Other Current Assets (f) Other Current Assets (f) Other Current Assets (g) Other Capital (g) Equity Share Capital (g) Equity Share Capital (g) Equity Share Capital (g) Current Islabilities (g) Financial Liabilities (g) Other Financial Liabilities (g) Forwisions (g) Forwisions (g) Forwisions (g) Forwisions (g) Forwisions (g) Financial Liabilities (g) Forwisions (g) Forwisions (g) Forwisions (g) Forwisions (g) Forwisions (g) Forwisions (g) Financial Liabilities (g			8.70 300	300000	30,000,000	36757576	
C) Other Current Assets 230.18 205.46 686.32 835.97 Total Current Assets 3,428.11 2,534.44 4,942.07 4,780.14 3 Non current asset held for sale - 252.06 - 222.0		The Local State of Space Association and Control State of Space Association and Control State of Space and Control State of Space and Control Space and Cont	204000000000	NAME OF STREET	400000000	3/10/03/200	
Total Current Assets 3,428.11 2,534.44 4,942.07 4,780.14		** 0.0 ********************************	0.000.000.00000000000000000000000000000	01017030001	***************************************	5-1000010700	
Non current asset held for sale - 252.06 - 252.06						0.0000000000000000000000000000000000000	
TOTAL ASSETS 9,911.86 9,299.60 17,462.29 16,207.73	١.		0,420.11	,	4,042.01		
EQUITY AND LIABILITIES Equity (a) Equity Share Capital 2,470.28 2,4	3	Charles of the Control of the Contro	-	832 5/4 3 632 600	-	500000000000000000000000000000000000000	
Equity (a) Equity Share Capital 2,470.28 2,47		TOTAL ASSETS	9,911.86	9,299.60	17,462.29	16,207.73	
(a) Equity Share Capital (2,470.28 2,470.28 2,470.28 2,470.28 2,470.28 (5) Other Equity (4,193.04 3,950.76 4,841.32 5,444.56 5,444.56 1,950.76 1,941.84 1,930.46 1,930.76 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,930.47 1,941.84 1,94	В	EQUITY AND LIABILITIES					
(b) Other Equity 4,193.04 3,950.76 4,841.32 5,444.56 Equity attributable to Owners of the Company 6,663.32 6,421.04 7,311.60 7,914.84 Non-Controlling interests	1						
Equity attributable to Owners of the Company 6,663.32 6,421.04 7,311.60 7,914.84 Non-Controlling interests				A			
Non-Controlling interests						7,1	
Total Equity 6,663.32 6,421.04 7,311.60 7,914.84			6,663.32	6,421.04	7,311.60	7,914.84	
Liabilities Non-current liabilities (a) Financial Liabilities (b) Borrowings - 134.09 1,199.20 1,444.00 (b) Lease Liability 90.99 - 90.00 (b) Deferred Tax Liabilities 9.54 11.12 - 0.00 (b) Deferred Tax Liabilities 46.27 322.99 (b) Provisions 174.04 154.48 213.64 154.48 233.68 239.69 1,550.10 1,921.47 201.47				- C 494.04	7 244 60	7.044.04	
2 Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Cease Liability (iii) Other Financial Liabilities (b) Provisions (c) Provisions (c) Provisions (c) Provisions (c) Provisions (c) Provisions (c) Provisions (d) Provisions (e) Provisions (e) Provisions (f) Borrowings (f) Provisions (f) Borrowings (f) Provisions (f) Borrowings (f) Borrowings (f) Lease liability (f) Borrowings (f) Lease liability (f) Lease liability (f) Lease liability (f) Lease liabilities (f) Lease liability (f) Lease liabilities (f) Lease liability (f) Trade Payables (f) Due to micro and small enterprises (f) Lease liabilities (f) Lease liabilities (f) Lease liabilities (f) Lease liability (f) Lease liabilities (g) Revisions (g) Revisions (g) Revisions (g) Revisions (g) Lease liabilities (g) Revisions (g) Revisions (g) Revisions (g) Lease liabilities (g) Revisions (g) Rev			6,663.32	6,421.04	7,311.60	7,914.84	
(a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Other Financial Liabilities (b) Deferred Tax Liabilities (c) Provisions (d) Deferred Tax Liabilities (d) Provisions (e) Provisions (financial Liabilities)							
(i) Borrowings - 134.09 1,199.20 1,444.00 (ii) Lease Liability 90.99 90.99 90.00 (b) Deferred Tax Liabilities 46.27 322.99 (b) Provisions 46.27 322.99 (b) Provisions 174.04 154.48 213.64 213.64	2						
(ii) Lease Liability - - 90.99 - (iii) Other Financial Liabilities 9.54 11.12 - 0.00 (b) Deferred Tax Liabilities - - 46.27 322.99 (b) Provisions 174.04 154.48 213.64 154.48 Total Non - Current Liabilities 183.58 299.69 1,550.10 1,921.47 3 Current liabilities (a) Financial Liabilities (b) Borrowings 484.32 705.82 1,631.09 1,363.73 (ii) Lease liability - - 16.77 - (iii) Trade Payables - - 16.77 - - Due to micro and small enterprises 512.47 316.22 605.43 371.89 - Due to Others 1,473.28 1,022.38 3,315.46 2,723.38 (iii) Other Financial Liabilities 178.68 346.08 2,178.68 1,672.97 (b) Other current liabilities 335.16 125.73 709.32 126.09 (c) Provisions 81.05 62.64 143.84							
(iii) Other Financial Liabilities 9.54 11.12 - 0.00 (b) Deferred Tax Liabilities - - 46.27 322.99 (b) Provisions 174.04 154.48 213.64 154.48 Total Non - Current Liabilities 183.58 299.69 1,550.10 1,921.47 3 Current liabilities - - 1,631.09 1,363.73 (ii) Borrowings 484.32 705.82 1,631.09 1,363.73 (ii) Lease liability - - 16.77 - (iii) Trade Payables - - 16.77 - - Due to micro and small enterprises 512.47 316.22 605.43 371.89 - Due to Others 1,473.28 1,022.38 3,315.46 2,723.38 (iii) Other Financial Liabilities 178.68 346.08 2,178.68 1,672.97 (b) Other current liabilities 335.16 125.73 709.32 126.09 (c) Provisions 81.05 62.64 143.84 113.34 Total Current Liabilities 3,064.96 2,578.87 8,600.59 6,371.42 </td <td></td> <td></td> <td>-</td> <td>134.09</td> <td>E ACCOMPANY</td> <td>1,444.00</td>			-	134.09	E ACCOMPANY	1,444.00	
(b) Deferred Tax Liabilities (b) Provisions 174.04 154.48 213.64 154.48 174.04 154.48 213.64 154.48 175.01 1,921.47 Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease liability (iii) Trade Payables - Due to micro and small enterprises - Due to Others (iii) Other Financial Liabilities (i) Other current liabilities (ii) Other current liabilities (iii) Other current liabilities (iv) Other current liabilities (b) Other current liabilities (c) Provisions 81.05 62.64 143.84 113.34 175tal Current Liabilities (3, Financial Liabilities) (a) Financial Liabilities (b) Other current Liabilities (c) Provisions (d) Other Current Liabilities (d) Other Current Liabilities (e) Provisions (f) Other Current Liabilities (h) Other Current Liabilities		1 • • Open to the control of the con	0.54	-	90.99	- 0.00	
(b) Provisions 174.04 154.48 213.64 154.48 Total Non - Current Liabilities 183.58 299.69 1,550.10 1,921.47 25 Current liabilities (a) Financial Liabilities (i) Borrowings 484.32 705.82 1,631.09 1,363.73 (ii) Lease liability 16.77 16.77 (iii) Trade Payables - Due to micro and small enterprises 512.47 316.22 605.43 371.89 - Due to Others 1,473.28 1,022.38 3,315.46 2,723.38 (iii) Other Financial Liabilities 178.68 346.08 2,178.68 1,672.97 (b) Other current liabilities 335.16 125.73 709.32 126.09 (c) Provisions 81.05 62.64 143.84 113.34 Total Current Liabilities 3,064.96 2,578.87 8,600.59 6,371.42		STORY THE PROPERTY OF SOME THE SOURCE CONTROL OF SOME SOURCE CONTROL OF SOME SOURCE CONTROL OF SOURCE	9.54	9000000000	- 46.27	5.0040000	
Total Non - Current Liabilities (a) Financial Liabilities (b) Borrowings (ii) Lease liability (iii) Trade Payables - Due to micro and small enterprises - Due to Others (iii) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current Liabilities 183.58 299.69 1,550.10 1,921.47 299.69 1,631.09 1,363.73 1,631.09 1,363.73 1,631.09 1,6		•••••	174.04		0000000000	10.2301.0004000	
Current liabilities (a) Financial Liabilities (b) Borrowings 484.32 705.82 1,631.09 1,363.73		34 to 100		727.932.22			
(a) Financial Liabilities (i) Borrowings 484.32 705.82 1,631.09 1,363.73 (ii) Lease liability 16.77 (iii) Trade Payables - Due to micro and small enterprises 512.47 316.22 605.43 371.89 - Due to Others 1,473.28 1,022.38 3,315.46 2,723.38 (iii) Other Financial Liabilities 178.68 346.08 2,178.68 1,672.97 (b) Other current liabilities 335.16 125.73 709.32 126.09 (c) Provisions 81.05 62.64 143.84 113.34 Total Current Liabilities 3,064.96 2,578.87 8,600.59 6,371.42	2		100.00	200.00	1,000.10	1,021.47	
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(b) Other current liabilities 335.16 125.73 709.32 126.09 (c) Provisions 81.05 62.64 143.84 113.34 Total Current Liabilities 3,064.96 2,578.87 8,600.59 6,371.42							
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TOTAL EQUITY AND LIABILITIES 9.911.86 9.299.60 17.462.29 16.207.73	i						
9,011100 9,000100 11,100100 10,100110		TOTAL EQUITY AND LIABILITIES	9,911.86	9,299.60	17,462.29	16,207.73	

For Brooks Laboratories Limited

Rajesh Mahajan Din : 02000634 Managing Director

Vill.-Kishenpura Baddi — 174101. INDM.

Place : Baddi

Date: 12th November, 2021

E-mail: investors@brookslabs.net | Website: www.brookslabs.net | Telefax No:+91 1795 236939

Cash Flow Statement for the Half year ended 30th September, 2021

(Rs. In Lakhs)

	Standal	one	Consolidated			
	Half year ended	Year ended	Half year ended Year ende			
Particulars	30 September 2021	31 March 2021	30 September 2021	31 March 2021		
	Un audited	Audited	Un audited	Audited		
A. CASH FLOW FROM OPERATING ACTIVITIES				1007070 0000		
Net (loss) / profit before tax	248.20	(843.53)	(874.05)	(899.33)		
Adjustments for						
Depreciation and amortisation expense	70.75	709.29	351.71	714.33		
Finance cost	30.52	309.41	151.29	309.84		
Interest income	(2.13)	(16.95)	(2.20)	(16.95)		
Remeasurement of Defined benefit obligations	(5.91)	10.79	(5.91)	10.79		
Dividend from current investments	(0.30)	(0.30)	(0.30)	(0.30)		
Provision for Doubtful Capital Advance	-	18.65	-	18.65		
Profit on sale of asset	(28.98)	-	(28.98)	-		
Loss on discarded asset	-	5.61	-	5.61		
Provision for Expected credit loss	51.90	4.62	59.62	4.62		
Unrealised Foreign Exchange Gain	4.73	(17.64)	4.73	(17.64)		
Operating profit before working capital changes	368.77	179.95	(344.09)	129.62		
Adjustments for changes in working capital:						
Decrease / (increase) in Trade Receivables	(593.67)	878.75	(226.17)	199.42		
Decrease / (increase) in Inventories	(284.29)	(974.05)	(109.78)	(982.82)		
Decrease / (increase) in Other Assets	(24.72)	228.60	149.65	(189.38)		
Decrease / (increase) in Other Financial Assets	(20.87)	46.39	(84.02)	46.39		
(Decrease) / Increase in Trade and Other Payables	647.15	(201.64)	825.71	473.76		
(Decrease) / Increase in Trade and Other Fayables	(166.67)	154.38	505.70	1,154.38		
(Decrease) / Increase in Other Liabilities	209.43	(18.38)	583.23	(16.81)		
Proceedings of the control of the co	19.56	17.99	59.16	33.15		
(Decrease) / Increase in Long term Provisions (Decrease) / Increase in Short term Provisions	18.41	18.52	30.50	18.52		
Cash generated from / (used in) operations	173.11	330.51	1,389.90	866.25		
Direct taxes paid (net of refunds received)	(4.00)	(420.38)	(4.00)	(420.38)		
Net cash (used in) / from generated from operating activities	169.10	(89.86)	1,385.89	445.87		
	103.10	(03.00)	1,505.05	440.01		
B. CASH FLOW FROM INVESTING ACTIVITIES						
Purchase of property, plant and equipment (including capital work in progress	(47.94)	(117.16)	(1,052.95)	(561.38)		
and capital advances)						
Proceeds from sale of property, plant and equipment	290.00	(=)	290.00	-		
Capital Advance	(26.22)		(541.88)	-		
Investment in Associate company		(0.80)	` - 1	9		
Investment in Subsdiary	Η.	(5.00)	-	=		
Net (investments in)/ proceeds from bank deposits (having original maturity of	(1.40)	31.18	(31.23)	31.18		
more than three months)	, ,		, ,			
Interest received	2.13	16.95	2.20	16.95		
Dividend received	0.30	0.30	0.30	0.30		
Net cash (used in) / generated from investing activities	216.86	(74.53)	(1,333.56)	(512.96)		
C. CASH FLOW FROM FINANCING ACTIVITIES		<u>9489</u> 779888	12.20.20	1200 to 10		
Proceeds/ (Repayment) from borrowings (net)	(355.59)		22.56	438.13		
Repayment of Lease Liabilities	-	(20.70)	and the same and the	(20.70)		
Finance costs paid	(30.52)	(301.11)	(144.47)	(301.55)		
Net cash (used in) / from financing activities	(386.11)	131.17	(132.34)	115.89		
Net increase / (decrease) in cash and cash equivalents	(0.15)	(33.22)	(80.01)	48.80		
Cash and cash equivalents at the beginning of the year	6.37	39.59	88.39	39.59		
			4			
Cash and cash equivalents at the end of the year	6.22	6.37	8.38	88.39		
I .	1	ı				

Place : Baddi

Date: 12th November, 2021

For and on Behalf of Board

Rajesh Mahajan Din: 02000634 **Managing Director**



Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter and half year ended on September 30, 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

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 and half year ended on September 30, 2021. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors. 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.
- 4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and 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.

For S G C O & Co. LLP

Chartered Accountants

Firm's Registration No. 112081W/W100184

Suresh Murarka

Partner

Mem.No. 044739

UDIN: 21044739AAAATE3040

Place: Mumbai

Date: 12th November, 2021

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

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



Limited Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2021 of Brooks Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Brooks Laboratories Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Brooks Laboratories Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's the 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, and other 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information 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. The Statement includes the results of the following entities:
 - i. Brooks Laboratories Limited (Parent Company)
 - ii. Brooks Steriscience Limited (Subsidiary Company)
 - iii. Steribrooks Penems Private Limited (Associate Company)

4A, Kaledonia, 2nd Floor, Sahar Road, Near Andheri Station, Andheri (East), Mumbai - 400 069 Tel. +91 22 6625 6363 Fax. +91 22 6625 6364 E-mail. info@sgco.co.in www.sgco.co.in



SGCO & Co. LLP

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial results of one subsidiary vis Brooks Steriscience Limited included in the consolidated unaudited financial results, whose financial results reflect total assets of Rs. 17,462.29 lakhs as at September 30, 2021 and total revenues of Rs. 1,071.09 lakhs and Rs. 459.71, total net profit/(loss) after tax of (843.19) lakhs and Rs. (574.04) and total comprehensive income / loss of Rs (843.19) lakhs and Rs. (574.04) lakhs, for the guarter and half year ended September 30, 2021 respectively, and cash out flows (net) of Rs. 80.00 lakhs for the half year ended September 30, 2021, as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose reports 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 subsidiaries, 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 statements also includes the Group's share of net Loss of Rs. (12.59) lakes and Rs. Nil lakes for the guarter and half year ended September 30; 2021 respectively, as considered in the consolidated unaudited financial statements, in respect of one associate (Steribrooks Penems Private Limited) whose financial statement/ financial information/ financial results have not been limited reviewed and have been furnished to us by the Management.

Our conclusion on the Statement is not modified in respect of the above matters.

& C

For S G C O & Co. LLP Chartered Accountants Firm Registration No. 112081W/W100184

Suresh Murarka

Partner

Mem.No. 044739

UDIN: 21044739AAAATD1932

Place: Mumbai

Date: 12th November, 2021