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Andheri Kurla Road, Andheri (East),
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Ph.: +9122 61933100 Fax : +91 22 61933114
13th November, 2020

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

Stock Symbol-533543

Through : BSE Listing Centre

National Stock Exchange of India Ltd.

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

Scrip Code- BROOKS

Through : NEAPS

Dear Sir/Madam,

Sub : Typographical error in Consolidated Financial Statement for half year ended 30th September 2020

With ref to our letter dated 12.11.2020 submitted for outcome of BM for the quarterly financial results held on 12.11.2020 , we hereby inform that while publishing the second quarter and half year ended consolidated financial results of the company, erroneously the consolidated quarterly numbers have been replicated to the consolidated half yearly numbers. To rectify this error, we are re-submitting revised result (Enclosed).

Further, except the above changes, there is no revision in Standalone unaudited Financial results of the company for quarter and half year ended 30th September 2020.

Kindly take the above on your record.

Thanking You,
Yours faithfully

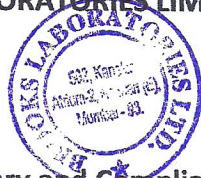
For **BROOKS LABORATORIES LIMITED**



(Jyoti Sancheti)

Company Secretary and Compliance Officer

Membership No. F9639



Statements of Unaudited Financial Results for the Quarter/ Half year ended 30th September, 2020

(Rs. In Lakhs)

Particulars	Standalone						Consolidated	
	Quarter Ended			Half Year Ended		Year Ended	Quarter Ended	Half Year Ended
	30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20	30-Sep-20	30-Sep-20
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	
1 Income								
Revenue from operations	2,924.41	1,246.57	1,414.70	4,170.98	3,096.88	6,968.85	2,924.41	4,170.98
Other Income	52.30	11.17	7.28	63.47	14.16	40.63	52.30	63.47
Total income	2,976.71	1,257.74	1,421.98	4,234.45	3,111.04	7,009.48	2,976.71	4,234.45
2 Expenses								
(a) Cost of materials consumed	1,495.63	1,003.60	1,083.45	2,499.23	2,110.37	4,949.80	1,495.63	2,499.23
(b) Purchase of Stock in Trade	240.89	10.90	-	251.79	-	61.48	240.89	251.79
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(55.80)	(263.68)	(104.83)	(309.48)	(26.83)	(328.90)	(55.80)	(309.48)
(d) Employees benefits expenses	362.68	307.00	338.16	669.68	656.36	1,338.41	362.68	669.68
(e) Finance Costs	80.28	77.64	79.72	157.92	162.55	335.03	80.28	157.92
(f) Depreciation and amortization expenses	170.83	197.68	160.14	368.41	317.35	684.78	170.83	368.41
(g) Other expenses	345.65	203.41	291.06	549.06	562.68	1,340.27	345.65	549.06
Total Expenses	2,640.16	1,546.45	1,847.70	4,186.61	3,782.48	8,360.85	2,640.16	4,186.61
3 Profit/(Loss) before exceptional item and tax	336.55	(288.71)	(425.72)	47.84	(671.44)	(1,351.37)	336.55	47.84
4 Exceptional items	-	-	-	-	-	-	-	-
5 Profit/(Loss) from ordinary activities before tax	336.55	(288.71)	(425.72)	47.84	(671.44)	(1,351.37)	336.55	47.84
6 Tax Expense:								
Deferred Tax Liability / (Assets)	-	-	(238.02)	-	(110.32)	174.37	-	-
MAT credit reversal	-	-	-	-	-	911.85	-	-
7 Net Profit/(Loss) after tax	336.55	(288.71)	(187.70)	47.84	(561.12)	(2,437.60)	336.55	47.84
8 Other Comprehensive Income								
Items That will not be reclassified into Profit or loss								
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	(2.96)	(2.46)	2.69	(5.42)	0.23	14.73	(2.96)	(5.42)
9 Total Comprehensive income for the period	333.59	(291.17)	(185.02)	42.42	(560.89)	(2,422.87)	333.59	42.42
Net Profit attributable to								
Owners of equity	-	-	-	-	-	-	336.55	47.84
Non Controlling Interest	-	-	-	-	-	-	-	-
Total Comprehensive Income attributable to								
Owners of Equity	-	-	-	-	-	-	333.59	42.42
Non Controlling Interest	-	-	-	-	-	-	-	-
10 Paid-up equity share capital (Face Value of Rs. 10 each)	2,470.28	2,470.28	1,703.64	2,470.28	1,703.64	2,470.28	2,470.28	2,470.28
11 Other Equity	7,371.32	7,371.32	8,340.95	7,371.32	8,340.95	7,371.32	-	-
12 Earnings per share (of Rs. 10/- each)								
(not annualised)								
(a) Basic	1.35	(1.17)	(1.12)	0.19	(3.34)	(13.84)	1.35	1.35
(b) Diluted	1.35	(1.17)	(1.12)	0.19	(3.34)	(13.84)	1.35	1.35

Amend

Notes:

- 1 The above IND AS 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, 2020 and have undergone 'Limited Review' by the Statutory Auditors of the company.
- 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 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 During the quarter ended, the company has invested into a company "Brooks Steriscience Limited" through equity shares of 50,000 at the price of Rs. 10 per share amounting to Rs. 5,00,000. Further it has also invested into another company "Steinbrooks Penems Private Limited" through equity shares of 7,963 at the price of Rs. 10 per share amounting to Rs. 79,630 (out of total Equity Capital of Rs. 1,79,630). These respective investments are classified as Subsidiary & Associate in the books of the Company.
- 5 The Company has invested in Subsidiary and Associate during the quarter, hence the comparative figures of previous year and quarter / half year ended are not available for consolidation.
- 6 The Company operates in one reportable business segment i.e. "Pharmaceuticals".
- 7 Figures of the previous reporting period has been reclassified/ regrouped wherever necessary to correspond with the figures of the current reporting period.

Place : Mumbai
Date : 12th November, 2020

For and Behalf of the Board


Atul Ranchal
Din : 01998361
Wholetime Director

Brooks Laboratories Limited

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

CIN NO: L24232HP2002PLC000267

E-mail : investors@brookslabs.net

Website: www.brookslabs.net

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Fax No :+91 1795 236939

Statement of Assets & Liabilities as at 30th September, 2020

(Rs. In Lakhs)

Particulars	Standalone		Consolidated
	As at September 30, 2020 (Unaudited)	As at March 31, 2020 (Audited)	As at September 30, 2020 (Unaudited)
A ASSETS			
1 Non Current Assets			
(a) Property, Plant and Equipment	10,878.70	11,217.70	10,878.70
(b) Right to use Assets	55.56	67.48	55.56
(c) Intangible asset	61.54	17.04	61.54
(d) Intangible asset under Development	10.99	10.99	10.99
(e) Investment Property	-	-	-
(f) Financial Assets			
(i) Investments	7.80	2.00	2.80
(ii) Other Financial Assets	160.87	162.73	160.87
(g) Income Tax Assets (Net)	496.92	496.55	496.92
(h) Deferred Tax Assets (Net)	-	-	-
(i) Other Non Current Assets	19.73	20.11	19.73
Total Non - Current Assets	11,692.11	11,994.60	11,687.11
2 Current assets			
(a) Inventories	2,961.05	1,377.49	2,961.05
(b) Financial Assets			
(i) Trade receivables	1,739.30	1,556.20	1,739.30
(ii) Cash and Cash Equivalents	21.91	39.60	21.91
(iii) Bank Balances other than Cash & cash equivalents	115.38	113.18	115.38
(iv) Other Financial Assets	170.74	60.19	170.74
(c) Other Current Assets	840.35	645.13	840.35
Total Current Assets	5,848.73	3,791.79	5,848.73
TOTAL ASSETS	17,540.84	15,786.39	17,535.84
B EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share Capital	2,470.28	2,470.28	2,470.28
(b) Other Equity	7,413.75	7,371.32	7,413.75
Equity attributable to Owners of the Company	9,884.03	9,841.60	9,884.03
Non-Controlling interests	-	-	-
Total Equity	9,884.03	9,841.60	9,884.03
Liabilities			
2 Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,106.84	1,139.93	1,106.84
(ii) Lease Liability	39.34	52.91	39.34
(b) Provisions	206.98	172.04	206.98
Total Non - Current Liabilities	1,353.16	1,364.88	1,353.16
3 Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	1,430.65	1,261.03	1,430.65
(ii) Lease liability	25.63	23.12	25.63
(iii) Trade Payables			
- Due to micro and small enterprises	451.14	445.56	451.14
- Due to Others	2,693.62	2,161.05	2,693.62
(iii) Other Financial Liabilities	582.28	489.02	582.28
(b) Other current liabilities	1,061.62	144.12	1,056.62
(c) Provisions	58.69	56.02	58.69
Total Current Liabilities	6,303.65	4,579.91	6,298.65
TOTAL EQUITY AND LIABILITIES	17,540.84	15,786.39	17,535.84

Note : For comparative figures of previous period, refer Note no. 5 in the Statements of Unaudited Financial Results

For Brooks Laboratories Limited

Atul Ranchal
Atul Ranchal
Din : 01998361
Wholetime Director

Place : Mumbai
Date : 12th November, 2020

BROOKS LABORATORIES LIMITED
Cash Flow Statement for the period ended 30 September, 2020

(Rs. In Lakhs)

Particulars	Standalone		Consolidated
	Period ended 30 September 2020	Period ended 30 September 2019	Period ended 30 September 2020
	Unaudited	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net (loss) / profit before tax	47.84	(671.44)	47.84
Adjustments for			
Depreciation and amortisation expense	368.41	317.35	368.41
Finance cost	157.92	162.55	157.92
Interest income	(11.26)	(5.80)	(11.26)
Remeasurement of Defined benefit obligations	(5.42)	0.32	(5.42)
Dividend from current investments	(0.28)	(0.35)	(0.28)
Profit on sale of asset	-	-	-
Loss on discarded asset	-	-	-
Provision for Expected credit loss	(3.47)	28.73	(3.47)
Unrealised Foreign Exchange Gain	(11.06)	-	(11.06)
Operating profit before working capital changes	542.70	(168.64)	542.70
Adjustments for changes in working capital:			
Decrease / (increase) in Trade Receivables	(165.75)	(486.45)	(165.75)
Decrease / (increase) in Inventories	(1,583.56)	(2.70)	(1,583.56)
Decrease / (increase) in Other Assets	(194.84)	(34.45)	(194.84)
Decrease / (increase) in Other Financial Assets	(110.10)	(1.71)	(110.10)
(Decrease) / Increase in Trade and Other Payables	538.15	658.95	538.15
(Decrease) / Increase in Other Financial Liabilities	81.23	22.99	76.23
(Decrease) / Increase in Other Liabilities	917.50	41.04	917.50
(Decrease) / Increase in Long term Provisions	34.94	23.20	34.94
(Decrease) / Increase in Short term Provisions	2.68	2.09	2.68
Cash generated from / (used in) operations	62.96	54.33	57.96
Direct taxes paid (net of refunds received)	(0.37)	(0.34)	(0.37)
Net cash (used in) / from generated from operating activities	62.59	54.00	57.59
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment (including capital work in progress and capital	(61.98)	(226.94)	(61.98)
Investment in Associate company	(0.80)	-	(0.80)
Investment in Subsidiary	(5.00)	-	-
Net (investments in) proceeds from bank deposits (having original maturity of more than three	(2.21)	(13.14)	(2.21)
Interest received	9.84	5.09	9.84
Dividend received	0.28	0.35	0.28
Net cash (used in) / generated from investing activities	(59.87)	(234.64)	(54.87)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Money received against share warrants and issue of shares on Rights basis	-	256.26	-
Proceeds/ (Repayment) from borrowings (net)	152.54	(45.75)	152.54
Repayment of Lease Liabilities	(11.06)	-	(11.06)
Finance costs paid	(161.89)	(171.58)	(161.89)
	-	-	-
Net cash (used in) / from financing activities	(20.40)	38.93	(20.40)
Net decrease in cash and cash equivalents (A+B+C)	(17.68)	(141.71)	(17.68)
Cash and cash equivalents at the beginning of the year	39.59	249.85	39.59
Cash and cash equivalents at the end of the year	21.91	108.14	21.91

Note: For comparative figures of previous period, refer Note no. 5 in the Statements of Unaudited Financial Results

Place : Mumbai
Date : 12th November, 2020

For and on Behalf of Board


Atul Ranchal
Din : 01998361
Wholetime Director