

29th May 2026

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

Scrip Code: **533543**

Symbol: **BROOKS**

Sub: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

Pursuant to provisions of Regulations 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e., on Friday, 29th May 2026 inter alia, considered, approved and taken on record the following:

1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March 2026 along with Auditor's Report thereon pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation (33)(3)(d) of the Listing Regulations, we hereby declare that in respect of Audited Financial Results (Standalone and Consolidated) for the Financial Year ended 31st March 2026, the Statutory Auditors have expressed unmodified opinion in their Audit Reports are enclosed as **Annexure A**

2. Further, with reference to the outcome submitted to the Stock Exchanges on February 6, 2026, regarding the Special Resolution passed by the Members of the Company at the Annual General Meeting held on September 26, 2025, for alteration of the Object Clause of the Memorandum of Association of the Company, it is hereby informed that although the Company had earlier considered expansion into diversified business segments, the e-Form MGT-14 filed with the Registrar of Companies in relation to the aforesaid alteration has not been approved.

Accordingly, the proposed alteration to the Object Clause has not become effective and the Company has neither undertaken nor carried on any business activity other than its existing core business of pharmaceutical operations, and **has decided to continues to be exclusively engaged in the manufacturing and distribution of pharmaceutical products in the best interest of all stakeholders.**

3. Appointment of Mr. Prashant Rathi as Chief Executive Officer (CEO) of the company in addition to his existing position as Chief Financial Officer (CFO).

The details as required under Regulation 30 of the Listing Regulations read SEBI Master Circular No. SEBIHO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed as **Annexure B**.

The Board Meeting commenced at 4:00 P.M and concluded at 7:00 P.M.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully,

For **BROOKS LABORATORIES LIMITED**

Krutika Rane
Company Secretary and Compliance Officer
Membership no: 66310
Encl.: As Stated

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of Brooks Laboratories Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Brooks Laboratories Limited

Opinion

We have audited the accompanying statement for the quarterly and year to date standalone financial results of Brooks Laboratories Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 (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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors are responsible for the preparation of these Standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in IND AS prescribed under Section 133 of the Act, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Management and the Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance of the Company of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the figures for the last quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the end of third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

For D M K H & Co.
Chartered Accountants
Firm Registration No.: 116886W

ms Lokeshwar



CA Malavika Lokeshwar
Partner
Mem. No. 108628
UDIN: 26108628NOXZTS7176

Place: Mumbai
Date: 29th May 2026

Independent Auditors Report on the Quarterly and Year to Date Consolidated Financial Results of Brooks Laboratories Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
Brooks Laboratories Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date Consolidated Financial Results of **Brooks Laboratories Ltd.** (“Holding Company”) and its Jointly controlled entity for the quarter ended March 31, 2026 and for the year ended March 31, 2026 (the “Statement”), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“the Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate audited financial statements of Jointly controlled Entity, the aforesaid Statement:

- a. includes the financial results of the following entities:
 - Brooks Laboratories Limited (Holding Company)
 - Brooks Steriscience Limited (Jointly controlled Entity)
- b. are presented in accordance with the requirements of Regulations 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“the SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the group, and its joint ventures in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its joint ventures in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Management and the Board of Directors of the entities included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for overseeing the financial reporting process of their respective entities.

Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations
- v. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its jointly controlled entity to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and its jointly controlled entity to cease to continue as a going concern.
- vi. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- vii. Obtain sufficient appropriate audit evidence regarding the Consolidated financial results/ information of the entities within the Group and its jointly controlled entity to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
- viii. Obtain sufficient appropriate audit evidence regarding the Consolidated financial results of the Company to express an opinion on the Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and the respective auditors communicate with those charged with governance of such other entities included in the Statement of which other auditors are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD I/44/2019 dated March 29, 2019, issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a. The Statement includes the audited financial results of its jointly controlled entity, Brooks Steriscience Limited, whose financial statements include the group share of net profit of Rs.90.87 lakhs and net profit of Rs. 1,877.85 lakhs for the quarter and year ended March 31, 2026, respectively, as considered in the Statement, which have been audited by its independent auditor. The independent auditor reports on financial statements of this entity have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this jointly controlled entity, is based solely on the report of such independent auditor and the procedures performed by us are as stated in the "Responsibilities of the Auditors for the Audit of the Consolidated Financial Result" section of this report.
- b. The Statement includes the figures for the last quarter ended 31st March 2026 being the balancing figure between audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year to date figures up to the end of third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

Our opinion is not modified in respect of these matters.

For D M K H & Co

Chartered Accountants

Firm Registration Number: 116886W

ms Lokeshwar



CA Malavika Lokeshwar

Partner

Mem No: 108628

UDIN: 26108628HRCRYI7328

Place: Mumbai

Date: 29th May 2026

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 Audited Financial Results for the Quarter & Year ended 31st March 2026

(Rs. In Lakhs)

Particulars	Standalone					Consolidated				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1 Income										
Revenue from operations	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68
Other Income	43.83	12.50	62.06	117.05	88.31	43.83	12.50	62.06	117.05	88.31
Total income	2,064.78	1,669.13	2,393.73	8,690.89	8,343.99	2,064.78	1,669.13	2,393.73	8,690.89	8,343.99
2 Expenses										
(a) Cost of materials consumed	1,181.30	1,023.02	1,536.67	4,961.22	5,223.90	1,181.30	1,023.02	1,536.67	4,961.22	5,223.90
(b) Purchase of Stock in Trade	3.20	34.25	3.33	225.07	198.19	3.20	34.25	3.33	225.07	198.19
(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	57.39	(157.37)	41.12	(84.10)	(14.79)	57.39	(157.37)	41.12	(84.10)	(14.79)
(d) Employees benefits expenses	384.95	371.58	338.18	1,516.21	1,296.04	384.95	371.58	338.18	1,516.21	1,296.04
(e) Finance Costs	8.92	16.13	26.11	83.53	102.83	8.92	16.13	26.11	83.53	102.83
(f) Depreciation and amortization expenses	41.27	39.29	38.76	158.99	160.15	41.27	39.29	38.76	158.99	160.15
(g) Other expenses	326.32	311.95	254.79	1,249.47	1,054.91	326.32	311.95	258.33	1,249.47	1,058.45
Total Expenses	2,003.35	1,638.85	2,238.96	8,110.39	8,021.23	2,003.35	1,638.85	2,242.50	8,110.39	8,024.77
3 Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	61.43	30.28	154.77	580.50	322.76	61.43	30.28	151.23	580.50	319.22
4 Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	-	90.87	519.60	(279.49)	1,877.85	(1,298.38)
Profit/(Loss) before Exceptional item and tax	61.43	30.28	154.77	580.50	322.76	152.30	549.88	(128.26)	2,458.35	(979.16)
5 Exceptional items	-	-	-	-	-	-	-	-	-	-
6 Profit/(Loss) from ordinary activities before tax	61.43	30.28	154.77	580.50	322.76	152.30	549.88	(128.26)	2,458.35	(979.16)
7 Tax Expense:										
Deferred Tax Liability / (Assets)(Refer note 6)	-	-	-	-	-	-	-	-	-	-
MAT credit reversal	-	-	-	-	-	-	-	-	-	-
Tax of earlier years	-	-	17.54	-	17.54	-	-	17.54	-	17.54
8 Net Profit/(loss) after tax	61.43	30.28	137.23	580.50	305.22	152.30	549.88	(145.80)	2,458.35	(996.70)
9 Other Comprehensive Income										
Items that will not be reclassified into Profit or loss										
Actuarial Gain/ (Loss) on Defined Benefit Plans (Net of Tax)	(3.07)	-	(1.83)	(3.07)	(1.83)	(3.07)	-	(1.83)	(3.07)	(1.83)
10 Total Comprehensive income for the period	58.36	30.28	135.40	577.43	303.39	149.23	549.88	(147.63)	2,455.28	(998.53)
Net Profit attributable to										
Owners of equity	-	-	-	-	-	152.30	549.88	(145.80)	2,458.35	(996.70)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-
Other Comprehensive Income attributable to :										
Owners of equity	-	-	-	-	-	(3.07)	-	(1.83)	(3.07)	(1.83)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-
Total Comprehensive Income attributable to										
Owners of Equity	-	-	-	-	-	149.23	549.88	(147.63)	2,455.28	(998.53)
Non Controlling Interest	-	-	-	-	-	-	-	-	-	-
11 Paid-up equity share capital (Face Value of Rs. 10 each)	2,945.72	2,945.72	2,945.72	2,945.72	2,945.72	2,945.72	2,945.72	2,945.72	2,945.72	2,945.72
12 Reserves excluding Revaluation Reserves				9,138.68	8,561.25				9,319.99	6,864.71
13 Earnings per share (of Rs. 10/- each)										
(not annualized)										
(a) Basic	0.21	0.10	0.51	1.97	1.14	0.52	1.87	(0.54)	8.35	(3.72)
(b) Diluted	0.21	0.10	0.51	1.97	1.14	0.52	1.87	(0.54)	8.35	(3.72)

Notes:

- The above Audited 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 **May 29, 2026**
- 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
- During the previous year, the Company has issued 32,10,510 equity shares at issue price Rs 141.50 per share (having face value of Rs.10/- and premium of Rs.131.50 per share) on a preferential basis. Accordingly, the equity share capital of the Company increased from Rs. 2,624.67 Lakhs to Rs. 2,945.72 Lakhs post-issue.
- Brooks Steriscience Limited, a jointly controlled entity, has recorded revenue from operations of Rs. 12,791.68 Lakhs for the Year ended 31 March, 2026, which includes licensing income & profit share of Rs. 5,996.64 Lakhs which have resulted in a profit after tax of Rs. 3,832.35 Lakhs. Accordingly, the share of the Company in profit after tax for the Year ended 31 March, 2026 is Rs. 1,877.85 lakhs which has been reported above.
- 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".
- The Company has generated profits during the current year; however, the taxable income arising therefrom is absorbed by carried forward tax losses from earlier years. Further, in view of the absence of reasonable certainty regarding the availability of future taxable profits, deferred tax assets on brought forward tax losses have not been recognised.
- The Company operates through two reportable business segments in accordance with Ind AS 108 – Operating Segments, namely Trading and Manufacturing. Trading comprises principal-to-principal trading activities, while Manufacturing includes the Company's own manufacturing operations and loan-licensing business.
- The numbers for quarter ended March 31, 2026 are the balancing numbers between audited numbers in respect of the full financial year ended March 31, 2026 and the published reviewed year to date numbers upto and for the nine months period ended December 31, 2025
- Prior period figures have been regrouped and reclassified where necessary.



For and on behalf of the Board

 Bhushan Singh Rana
 Din : 10289384
 Whole time Director

 Place : Baddi
 Date : 29/05/2026

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

Statement of Assets & Liabilities as at 31st March, 2026

(Rs. In Lakhs)

	Particulars	Standalone		Consolidated	
		As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
A	ASSETS				
1	Non Current Assets				
	(a) Property, Plant and Equipment	1,340.56	1,250.74	1,340.56	1,250.74
	(b) Capital work in progress	119.06	-	119.06	-
	(c) Right to use Assets	111.32	146.44	111.32	146.44
	(d) Intangible asset	-	0.91	-	0.91
	(e) Financial Assets				
	(i) Investments	9,052.81	9,051.98	9,234.12	7,355.44
	(ii) Security deposits	44.36	32.36	44.36	32.36
	(ii) Other Financial Assets	20.65	13.86	20.65	13.86
	(f) Income Tax Assets (Net)	41.61	32.88	41.61	32.88
	(g) Deferred tax asset (net)	-	-	-	-
	(h) Other Non Current Assets	164.18	149.11	164.18	149.11
	Total Non - Current Assets	10,894.55	10,678.28	11,075.86	8,981.74
2	Current assets				
	(a) Inventories	1,102.19	920.49	1,102.19	920.49
	(b) Financial Assets				
	(i) Trade receivables	1,611.48	1,999.19	1,611.48	1,999.19
	(ii) Cash and Cash Equivalents	658.79	4.34	658.79	4.34
	(iii) Bank Balances other than cash & cash equivalents	96.10	120.46	96.10	120.46
	(iv) Other Financial Assets	30.42	113.99	30.42	113.99
	(c) Other Current Assets	242.55	229.21	242.55	229.21
	Total Current Assets	3,741.53	3,387.68	3,741.53	3,387.68
	TOTAL ASSETS	14,636.08	14,065.96	14,817.39	12,369.42
B	EQUITY AND LIABILITIES				
1	Equity				
	(a) Equity Share Capital	2,945.72	2,945.72	2,945.72	2,945.72
	(b) Other Equity	9,138.68	8,561.25	9,319.99	6,864.71
	Equity attributable to Owners of the Company	12,084.40	11,506.97	12,265.71	9,810.43
	Non-Controlling interests	-	-	-	-
	Total Equity	12,084.40	11,506.97	12,265.71	9,810.43
2	Liabilities				
	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	119.06	13.05	119.06	13.05
	(i) Lease Liability	91.02	123.95	91.02	123.95
	(ii) Other Financial Liabilities	50.00	50.00	50.00	50.00
	(b) Provisions	110.18	87.58	110.18	87.58
	Total Non - Current Liabilities	370.26	274.58	370.26	274.58
3	Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	608.70	593.28	608.70	593.28
	(ii) Lease liability	32.93	28.00	32.93	28.00
	(iii) Trade Payables				
	- Due to micro and small enterprises	661.21	488.36	661.21	488.36
	- Due to Others	482.49	874.07	482.49	874.07
	(iv) Other Financial Liabilities	149.05	124.75	149.05	124.75
	(b) Other current liabilities	127.91	81.14	127.91	81.14
	(c) Provisions	119.13	94.81	119.13	94.81
	Total Current Liabilities	2,181.42	2,284.41	2,181.42	2,284.41
	TOTAL EQUITY AND LIABILITIES	14,636.08	14,065.96	14,817.39	12,369.42



Place : Baddi
Date : 29/05/2026

For Brooks Laboratories Limited

Bhushan Singh Rana
Bhushan Singh Rana
Din : 10289384
Whole time Director

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

Cash Flow Statement for the year ended 31st March, 2026

Particulars	(Rs. In Lakhs)			
	Standalone		Consolidated	
	Year ended 31 March 2026	Year ended 31 March 2025	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net (loss) / profit before tax	580.50	322.76	2,458.35	(979.16)
Adjustments for				
Depreciation and amortisation expense	158.99	160.15	158.99	160.15
Interest expense (including interest expense on lease liabilities)	71.87	84.99	71.87	84.99
Interest income	(5.23)	(7.61)	(5.23)	(7.61)
Notional Income from corporate guarantee in favour of associate	-	(5.95)	-	(5.95)
Commission on corporate guarantee	(37.87)	(34.31)	(37.87)	(34.31)
Gain/Loss on Lease Modification	-	(8.79)	-	(8.79)
Gain on revaluation of investment	(0.83)	(0.83)	(0.83)	(0.83)
Investment in Associate written off	-	0.80	-	4.34
Share of Profit / (loss) of Associates and Joint Venture	-	-	(1,877.85)	1,298.38
Profit on sale of property, plant and equipment	(28.00)	(0.95)	(28.00)	(0.95)
Dividend from current investments	(0.40)	(0.40)	(0.40)	(0.40)
Sundry Balances written back	0.15	314.58	0.15	314.58
Provision/(reversal) for Expected credit loss	8.02	(360.09)	8.02	(360.09)
Unrealised Foreign Exchange Gain	(2.66)	(0.11)	(2.66)	(0.11)
Operating profit before working capital changes	744.54	464.24	744.54	464.24
Adjustments for changes in working capital:				
Decrease / (increase) in Trade Receivables	382.21	(322.07)	382.21	(322.07)
Decrease / (increase) in Inventories	(181.70)	40.60	(181.70)	40.60
Decrease / (increase) in Other Assets	(25.58)	36.10	(25.58)	36.10
Decrease / (increase) in Other Financial Assets	76.18	74.06	76.18	74.06
(Decrease) / Increase in Trade and Payables	(218.74)	(181.78)	(218.74)	(181.78)
(Decrease) / Increase in Other Financial Liabilities	54.79	46.98	54.79	46.98
(Decrease) / Increase in Other Liabilities	46.77	29.92	46.77	29.92
(Decrease) / Increase in Provisions	43.85	23.98	43.85	23.98
Cash generated from / (used in) operations	922.32	212.03	922.32	212.03
Direct taxes paid (net of refunds received)	7.02	50.60	7.02	50.60
Net cash (used in) / from generated from operating activities	929.34	262.63	929.34	262.63
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment (including capital work in progress)	(350.57)	(92.28)	(350.57)	(92.28)
Sale of property, plant and equipment	28.00	0.95	28.00	0.95
Investment in ROU	-	-	-	-
Investment in Joint Venture	-	(4,366.00)	-	(4,366.00)
Net (investments in)/ proceeds from bank deposits	24.36	(63.68)	24.36	(63.68)
Interest received	5.83	7.09	5.83	7.09
Dividend received	0.40	0.40	0.40	0.40
Net cash (used in) / generated from investing activities	(291.98)	(4,513.52)	(291.98)	(4,513.52)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/ (Repayment) from borrowings (net)	121.43	102.13	121.43	102.13
Proceeds from Issue of Equity Shares (Including premium net off issue related expense)	0.00	4,250.43	0.00	4,250.43
Repayment of Lease Liabilities	(28.00)	(26.57)	(28.00)	(26.57)
Finance costs paid	(76.34)	(83.31)	(76.34)	(83.31)
Net cash (used in) / from financing activities	17.09	4,242.68	17.09	4,242.68
Net increase / (decrease) in cash and cash equivalents	654.45	(8.21)	654.45	(8.21)
Cash and cash equivalents at the beginning of the year	4.34	12.55	4.34	12.55
Cash and cash equivalents at the end of the year	658.79	4.34	658.79	4.34



For and on Behalf of Board

Bhushan Singh Rana

Din : 10289384

Whole time Director

Place : Baddi

Date : 29/05/2026

Segment-wise Revenue, Results, Assets and Liabilities

(Rs. In Lakhs)

Particulars	Standalone					Consolidated				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1 Segment Revenue										
a) Trading	23.22	19.18	26.00	286.58	242.72	23.22	19.18	26.00	286.58	242.72
b) Manufacturing	1,997.73	1,637.45	2,305.67	8,287.26	8,012.96	1,997.73	1,637.45	2,305.67	8,287.26	8,012.96
	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68
Less: Inter segment Revenue	-	-	-	-	-	-	-	-	-	-
	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68
Add: Unallocated	-	-	-	-	-	-	-	-	-	-
Total revenue from operations	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68	2,020.95	1,656.63	2,331.67	8,573.84	8,255.68
2 Segment Results										
(a) Trading	(11.68)	(11.96)	0.58	(6.38)	10.08	(11.68)	(11.96)	0.58	(6.38)	10.08
(b) Manufacturing	88.15	66.48	180.83	694.26	441.58	88.15	66.48	180.83	694.26	441.58
Total Segment results	76.47	54.52	181.41	687.88	451.66	76.47	54.52	181.41	687.88	451.66
Less:										
(i) Finance costs	8.92	16.13	26.11	83.53	102.83	8.92	16.13	26.11	83.53	102.83
(ii) Other un-allocable (income) net of un-allocable expenditure	6.12	8.11	0.53	23.85	26.07	6.12	8.11	4.07	23.85	29.61
Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	61.43	30.28	154.77	580.50	322.76	61.43	30.28	151.23	580.50	319.22
Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-	-	-	90.87	519.60	(279.49)	1,877.85	(1,298.38)
Profit/(Loss) before Exceptional item and tax	61.43	30.28	154.77	580.50	322.76	152.30	549.88	(128.26)	2,458.35	(979.16)
3 Segment Assets										
(a) Trading	74.37	137.48	51.95	74.37	51.95	74.37	137.48	51.95	74.37	51.95
(b) Manufacturing	4,754.01	5,186.01	4,837.23	4,754.01	4,837.23	4,754.01	5,186.01	4,837.23	4,754.01	4,837.23
Total segment assets	4,828.38	5,323.49	4,889.18	4,828.38	4,889.18	4,828.38	5,323.49	4,889.18	4,828.38	4,889.18
Add: Unallocated	9,807.70	9,135.11	9,176.78	9,807.70	9,176.78	9,989.01	9,225.55	7,480.24	9,989.01	7,480.24
Total assets	14,636.08	14,458.60	14,065.96	14,636.08	14,065.96	14,817.39	14,549.04	12,369.42	14,817.39	12,369.42
4 Segment Liabilities										
(a) Trading	70.70	122.12	41.89	70.70	41.89	70.70	122.12	41.89	70.70	41.89
(b) Manufacturing	2,480.98	2,310.44	2,517.10	2,480.98	2,517.10	2,480.98	2,310.44	2,517.10	2,480.98	2,517.10
Total segment liabilities	2,551.68	2,432.56	2,558.99	2,551.68	2,558.99	2,551.68	2,432.56	2,558.99	2,551.68	2,558.99
Add: Unallocated	-	-	-	-	-	-	-	-	-	-
Total liabilities	2,551.68	2,432.56	2,558.99	2,551.68	2,558.99	2,551.68	2,432.56	2,558.99	2,551.68	2,558.99



Place : Baddi
 Date : 29/05/2026

For and on Behalf of Board

Bhushan Singh Rana
 Din : 10289384
 Whole time Director



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

29th May 2026

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

Scrip Code: **533543**

Symbol: **BROOKS**

Sub: Declaration regarding Unmodified opinion on Audited Financial Statements.

Dear Sir/Madam,

Pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company, DMKH & Co. , Chartered Accountants, have issued Audit Report with Unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the financial year ended 31st March 2026.

We request you to kindly take the same on record.

Thanking You,

Yours faithfully

For **BROOKS LABORATORIES LIMITED**

Durga Shankar Maity

Whole Time Director

DIN: 03136361