Brooks
LABORATORIES LIMITED

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

07th November 2026

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**

Subject : Outcome of Board Meeting held on Saturday, 07th November 2026.

Dear Sir/Madam,

Pursuant to provisions of Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing Regulations"), we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e. on Saturday, 07th November 2026, which commenced at 2:00 PM and concluded at 4:00 PM have inter alia, considered, approved and taken the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026, along with Limited Review Report issued thereon by the Statutory Auditors of the Company for the quarter and half year ended 30th September 2026.

The Financial Results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI Listing Regulations in due course.

The above information will also be available on the Company's website www.brookslabs.net. We request you to kindly take the same on record.

Thanking You.

Yours faithfully,

For **BROOKS LABORATORIES LIMITED**



Bhushan Singh Rana
Whole Time Director
DIN :10289384
Encl.: As stated

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results of Brooks Laboratories Limited for the quarter and half year ended on September 30, 2026 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 Ind AS Financial Results of Brooks Laboratories Limited ('the Company') for the quarter and half year ended September 30, 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 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.

DMKH & CO. FRN 116886W MUMBAI 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.

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





CA Malavika Lokeshwar
Partner
Mem. No. 108628
UDIN: 26108628QMXKCJ5029
Place: Mumbai
Date: 7th November,2026

Independent Auditor's Limited Review Report on Unaudited Consolidated financial results of Brooks Laboratories Limited for the quarter and half year ended on September 30, 2026, 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'), its Wholly Owned Subsidiary and its Jointly controlled entity for the quarter and half year ended September 30, 2026 ('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.

4. This Statement includes the results of the Holding Company and the following entities:

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Sr. No	Name of the Entity	Relationship with the Holding Company
1	Brooks Steriscience Limited	Jointly Controlled Entity
2	Abridge Speciality Limited	Wholly Owned Subsidiary

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.

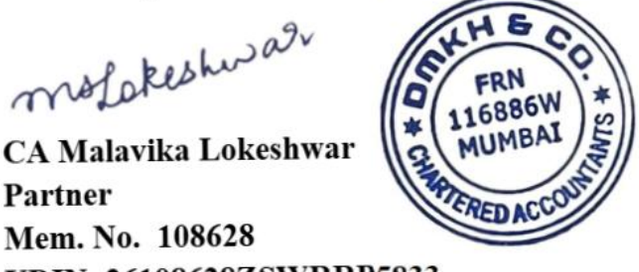
Other Matters

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. 237.82 Lakhs and 558.37 Lakh for the quarter and half year ended September 30, 2026, 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.

7. The Consolidated statement includes comparative figures of the Company for the quarter and half year ended September 30, 2025.

Our opinion is not qualified on above mentioned matters.

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



CA Malavika Lokeshwar
Partner
Mem. No. 108628
UDIN: 26108628ZSWRRP5833
Place: Mumbai
Date:07th November, 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 Unaudited Financial Results for the Quarter & Half Year ended 30 September, 2026

(Rs. In Lakhs)

	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
1	**Income**												
	Revenue from operations	1,924.79	2,296.08	2,345.07	4,220.87	4,896.26	8,573.84	1,924.79	2,296.08	2,345.07	4,220.87	4,896.26	8,573.84
	Other Income	98.49	17.67	39.02	116.16	60.72	117.05	98.49	17.67	39.02	116.16	60.72	117.05
	Total income	**2,023.28**	**2,313.75**	**2,384.09**	**4,337.03**	**4,956.98**	**8,690.89**	**2,023.28**	**2,313.75**	**2,384.09**	**4,337.03**	**4,956.98**	**8,690.89**
2	**Expenses**												
	(a) Cost of materials consumed	910.23	1,368.02	1,234.44	2,278.26	2,756.89	4,961.22	910.23	1,368.02	1,234.44	2,278.26	2,756.89	4,961.22
	(b) Purchase of Stock in Trade	8.78	14.18	107.70	22.95	187.63	225.07	8.78	14.18	107.70	22.95	187.63	225.07
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	201.57	(114.01)	29.01	87.56	15.88	(84.10)	201.57	(114.01)	29.01	87.56	15.88	(84.10)
	(d) Employees benefits expenses	416.42	421.28	392.82	837.70	759.68	1,516.21	416.42	421.28	392.82	837.70	759.68	1,516.21
	(e) Finance Costs	25.19	20.55	28.34	45.74	58.48	83.53	25.19	20.55	28.34	45.74	58.48	83.53
	(f) Depreciation and amortization expenses	44.76	41.53	39.24	86.29	78.43	158.99	44.76	41.53	39.24	86.29	78.43	158.99
	(g) Other expenses	355.83	420.34	328.81	776.17	611.20	1,249.47	355.83	420.34	328.81	776.17	611.20	1,249.47
	Total Expenses	**1,962.78**	**2,171.89**	**2,160.36**	**4,134.67**	**4,468.19**	**8,110.39**	**1,962.78**	**2,171.89**	**2,160.36**	**4,134.67**	**4,468.19**	**8,110.39**
3	**Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax**	**60.50**	**141.86**	**223.73**	**202.36**	**488.79**	**580.50**	**60.50**	**141.86**	**223.73**	**202.36**	**488.79**	**580.50**
4	Share of Profit / (Loss) from Jointly controlled entities and associates **(Refer note 3)**	-		-	-	-	-	(237.82)	(320.55)	573.96	(558.37)	1,267.38	1,877.85
	Profit/(Loss) before Exceptional item and tax	**60.50**	**141.86**	**223.73**	**202.36**	**488.79**	**580.50**	**(177.32)**	**(178.69)**	**797.69**	**(356.01)**	**1,756.17**	**2,458.35**
5	Exceptional items income / (expense) **(Refer note 5)**	7,470.00	-	-	7,470.00	-	-	7,470.00	-	-	7,470.00	-	-
6	**Profit/(Loss) from ordinary activities before tax**	**7,530.50**	**141.86**	**223.73**	**7,672.36**	**488.79**	**580.50**	**7,292.68**	**(178.69)**	**797.69**	**7,113.99**	**1,756.17**	**2,458.35**
7	**Tax Expense:**												
	Current tax	531.68	-	-	531.68	-	-	531.68			531.68		
	Deferred Tax Liability / (Assets)**(Refer note 6)**	-	-	-	-	-	-	-	-	-	-	-	-
	MAT credit reversal	-	-	-	-	-	-	-	-	-	-	-	-
	Tax of earlier years	-	-	-	-	-	-	-	-	-	-	-	-
8	**Net Profit/(loss) after tax**	**6,998.82**	**141.86**	**223.73**	**7,140.68**	**488.79**	**580.50**	**6,761.00**	**(178.69)**	**797.69**	**6,582.31**	**1,756.17**	**2,458.35**
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)	-	-	-	-	-	(3.07)
10	**Total Comprehensive income for the period**	**6,998.82**	**141.86**	**223.73**	**7,140.68**	**488.79**	**577.43**	**6,761.00**	**(178.69)**	**797.69**	**6,582.31**	**1,756.17**	**2,455.28**
	Net Profit attributable to												
	Owners of equity	-	-	-			-	6,761.00	(178.69)	797.69	6,582.31	1,756.17	2,458.35
	Non Controlling Interest	-	-	-			-	-	-	-	-	-	-
	Other Comprehensive Income attributable to :												
	Owners of equity	-	-	-			-	-	-	-	-	-	(3.07)
	Non Controlling Interest	-	-	-			-	-	-	-	-	-	-
	Total Comprehensive Income attributable to												
	Owners of Equity	-	-	-			-	6,761.00	(178.69)	797.69	6,582.31	1,756.17	2,455.28
	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	2,945.72	2,945.72
12	**Reserves excluding Revaluation Reserves**						9,138.68						9,319.99
13	**Earnings per share (of Rs. 10/- each)**												
	(not annualized)												
	(a) Basic	23.76	0.48	0.76	24.24	1.66	1.97	22.95	(0.61)	2.71	22.35	5.96	8.35
	(b) Diluted	23.76	0.48	0.76	24.24	1.66	1.97	22.95	(0.61)	2.71	22.35	5.96	8.35

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 November 07, 2026

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. Brooks Steriscience Limited (BSL), a jointly controlled entity, recorded revenue from operations of Rs. 4,240.43 lakhs for the half year ended September 30, 2026, and incurred a loss after tax of Rs. 1,166.04 lakhs. Accordingly, the Company's share of loss after tax amounting to Rs. 558.37 lakhs has been recognised in the consolidated financial results for the half year ended September 30, 2026. Consequent to the reduction in the Company's shareholding in BSL from 49.00% to 37.52% during the quarter ended September 30, 2026, the Company's share of loss has been determined on a time-weighted basis.

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. During the quarter and half year ended September 30, 2026 the Company has partially divested its equity stake in Brooks Steriscience Limited by selling 36,000 equity shares, representing 11.48% of the equity share capital of the investee company, for an aggregate consideration of Rs. 7,473.60 Lakhs.Pursuant to the aforesaid transaction, the Company has recognised a gain of Rs.7,470.00 Lakhs (net of the proportionate carrying value of the investment), which has been separately disclosed as an exceptional item in the Statement of Profit and Loss.
   Following the aforesaid divestment, the Company continues to hold 37.52% equity stake in the investee company and retains significant influence over its relevant activities. Accordingly, the retained investment continues to be accounted for using the equity method in accordance with Ind AS 28 – Investments in Associates and Joint Ventures.

6. In the absence of reasonable certainty of future taxable profit, The Holding Company has not recognized deferred tax asset on its business losses/depreciation in accordance with Ind As 12 " Income taxes".

7. 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

8. Prior period figures have been regrouped and reclassified where necessary.

Place : Baddi
Date : 07/11/2026

For and on behalf of the Board

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
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Segment-wise Revenue, Results, Assets and Liabilities

(Rs. In Lakhs)

	Particulars	Standalone					Consolidated				
		Quarter Ended			Half Year Ended	Year Ended	Quarter Ended			Half Year Ended	Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	31-Mar-26	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	31-Mar-26
			Unaudited		Unaudited	Audited		Unaudited		Unaudited	Audited
1	**Segment Revenue**										
	a) Trading	21.70	18.53	207.99	40.23	286.58	21.70	18.53	36.19	40.23	286.58
	b) Manufacturing	1,903.09	2,277.55	2,137.08	4,180.64	8,287.26	1,903.09	2,277.55	2,308.88	4,180.64	8,287.26
		1,924.79	**2,296.08**	**2,345.07**	**4,220.87**	**8,573.84**	**1,924.79**	**2,296.08**	**2,345.07**	**4,220.87**	**8,573.84**
	Less: Inter segment Revenue	-	-	-		-	-	-	-		-
		1,924.79	2,296.08	2,345.07	4,220.87	8,573.84	1,924.79	2,296.08	2,345.07	4,220.87	8,573.84
	Add: Unallocated	-	-	-		-	-	-	-		-
	Total revenue from operations	**1,924.79**	**2,296.08**	**2,345.07**	**4,220.87**	**8,573.84**	**1,924.79**	**2,296.08**	**2,345.07**	**4,220.87**	**8,573.84**
2	**Segment Results**										
	(a) Trading	(5.58)	(13.79)	31.44	(19.37)	(6.38)	(5.58)	(13.79)	(14.18)	(19.37)	(6.38)
	(b) Manufacturing	99.87	185.10	227.03	284.97	694.26	99.87	185.10	269.46	284.97	694.26
	Total Segment results	**94.29**	**171.31**	**258.47**	**265.60**	**687.88**	**94.29**	**171.31**	**255.28**	**265.60**	**687.88**
	Less:										
	(i) Finance costs	25.19	20.55	28.34	45.74	83.53	25.19	20.55	28.34	45.74	83.53
	(ii) Other un-allocable (income) net of un-allocable expenditure	8.60	8.90	6.40	17.50	23.85	8.60	8.90	3.21	17.50	23.85
	Profit/(Loss) before Share of Profit / (Loss) of Associate, exceptional item and tax	**60.50**	**141.86**	**223.73**	**202.36**	**580.50**	**60.50**	**141.86**	**223.73**	**202.36**	**580.50**
	Share of Profit / (Loss) from Jointly controlled entities and associates	-	-	-		-	(237.82)	(320.55)	573.96	(558.37)	1,877.85
	Profit/(Loss) before Exceptional item and tax	**60.50**	**141.86**	**223.73**	**202.36**	**580.50**	**(177.32)**	**(178.69)**	**797.69**	**(356.01)**	**2,458.35**
3	**Segment Assets**										
	(a) Trading	8,903.63	5,001.46	5,120.76	8,903.63	5,025.89	8,760.14	4,925.22	4,885.79	8,760.14	5,125.16
	(b) Manufacturing	13,243.68	9,791.81	9,303.21	13,243.68	9,610.19	13,010.12	9,728.80	9,109.02	13,010.12	9,692.23
	Total segment assets	**22,147.31**	**14,793.27**	**14,423.97**	**22,147.31**	**14,636.08**	**21,770.26**	**14,654.02**	**13,994.81**	**21,770.26**	**14,817.39**
	Add: Unallocated	-	-	-	-	-	-	-	-	-	-
	Total assets	**22,147.31**	**14,636.08**	**14,423.97**	**22,147.31**	**14,636.08**	**21,770.26**	**14,654.02**	**13,994.81**	**21,770.26**	**14,817.39**
4	**Segment Liabilities**										
	(a) Trading	232.81	60.06	101.16	232.81	70.70	232.81	60.06	94.51	232.81	70.70
	(b) Manufacturing	2,689.42	2,506.93	2,327.05	2,689.42	2,480.98	2,689.42	2,506.93	2,820.02	2,689.42	2,480.98
	Total segment liabilities	**2,922.23**	**2,566.99**	**2,428.21**	**2,922.23**	**2,551.68**	**2,922.23**	**2,566.99**	**2,914.53**	**2,922.23**	**2,551.68**
	Add: Unallocated	-	-	-	-	-	-	-	-	-	-
	Total liabilities	**2,922.23**	**2,566.99**	**2,428.21**	**2,922.23**	**2,551.68**	**2,922.23**	**2,566.99**	**2,914.53**	**2,922.23**	**2,551.68**

DMKH & Co. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

Place : Baddi
Date : 07/11/2026

For and on Behalf of Board

BROOKS LABORATORIES LTD.

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
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Statement of Assets & Liabilities as at September 30, 2026

(Rs. In Lakhs)

	Particulars	Standalone		Consolidated	
		As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
A	**ASSETS**				
1	**Non Current Assets**				
	(a) Property, Plant and Equipment	1,485.97	1,340.56	1,485.97	1,340.56
	(b) Capital work in progress	197.89	119.06	197.89	119.06
	(c) Right to use Assets	146.22	111.32	146.22	111.32
	(d) Intangible asset	-	-	-	-
	(e) Financial Assets				
	(i) Investments	9,049.21	9,052.81	8,672.16	9,234.12
	(ii) Security deposits	52.91	44.36	52.91	44.36
	(ii) Other Financial Assets	866.72	20.65	866.72	20.65
	(f) Income Tax Assets (Net)	44.63	41.61	44.63	41.61
	(g) Deferred tax asset (net)	-	-	-	-
	(h) Other Non Current Assets	165.39	164.18	165.39	164.18
	Total Non - Current Assets	**12,008.94**	**10,894.55**	**11,631.89**	**11,075.86**
2	**Current assets**				
	(a) Inventories	1,107.97	1,102.19	1,107.97	1,102.19
	(b) Financial Assets				
	(i) Trade receivables	1,806.47	1,611.48	1,806.47	1,611.48
	(ii) Cash and Cash Equivalents	71.07	658.79	71.07	658.79
	(iii) Bank Balances other than cash & cash equivalents	6,411.65	96.10	6,411.65	96.10
	(iv) Investments	59.76	-	59.76	-
	(v) Other Financial Assets	128.33	30.42	128.33	30.42
	(c) Other Current Assets	553.12	242.55	553.12	242.55
	Total Current Assets	**10,138.37**	**3,741.53**	**10,138.37**	**3,741.53**
	TOTAL ASSETS	**22,147.31**	**14,636.08**	**21,770.26**	**14,817.39**
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	16,279.36	9,138.68	15,902.31	9,319.99
	Equity attributable to Owners of the Company	**19,225.08**	**12,084.40**	**18,848.03**	**12,265.71**
	Non-Controlling interests	-	-	-	-
	Total Equity	**19,225.08**	**12,084.40**	**18,848.03**	**12,265.71**
	Liabilities				
2	**Non-current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	148.62	119.06	148.62	119.06
	(i) Lease Liability	124.58	91.02	124.58	91.02
	(ii) Other Financial Liabilities	50.00	50.00	50.00	50.00
	(b) Provisions	116.23	110.18	116.23	110.18
	Total Non - Current Liabilities	**439.43**	**370.26**	**439.43**	**370.26**
3	**Current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	400.86	608.70	400.86	608.70
	(ii) Lease liability	35.62	32.93	35.62	32.93
	(iii) Trade Payables				
	- Due to micro and small enterprises	507.54	661.21	507.54	661.21
	- Due to Others	594.43	482.49	594.43	482.49
	(iv) Other Financial Liabilities	198.08	149.05	198.08	149.05
	(b) Other current liabilities	145.51	127.91	145.51	127.91
	(c) Provisions	600.76	119.13	600.76	119.13
	Total Current Liabilities	**2,482.80**	**2,181.42**	**2,482.80**	**2,181.42**
	TOTAL EQUITY AND LIABILITIES	**22,147.31**	**14,636.08**	**21,770.26**	**14,817.39**

DMKH & Co. FRN 116886W MUMBAI CHARTERED ACCOUNTANTS

Place : Baddi
Date : 07/11/2026

For Brooks Laboratories Limited

BROOKS LABORATORIES LTD.

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 Half-Year ended September 30, 2026

(Rs. In Lakhs)

Particulars	Standalone		Consolidated	
	Half-Year ended 30 September 2026	Year ended 31 March 2026	Half-Year ended 30 September 2026	Year ended 31 March 2026
	Unaudited	Audited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net (loss) / profit before tax	**7,672.36**	**580.50**	**7,113.99**	**2,458.35**
Adjustments for				
Depreciation and amortisation expense	86.29	158.99	86.29	158.99
Interest expense (including interest expense on lease liabilities)	29.23	71.87	29.23	71.87
Interest income	(74.61)	(5.23)	(74.61)	(5.23)
Commission on corporate guarantee	(24.14)	(37.87)	(24.14)	(37.87)
Gain on revaluation of investment	-	(0.83)	-	(0.83)
Net gain on sale of investment in unlisted equity shares	(7,470.00)	-	(7,470.00)	-
Share of Profit / (loss) of Associates and Joint Venture	-	-	558.37	(1,877.85)
Profit on sale of property, plant and equipment	-	(28.00)	-	(28.00)
Dividend from current investments	(0.40)	(0.40)	(0.40)	(0.40)
Sundry Balances written back	-	0.15	-	0.15
Provision/(reversal) for Expected credit loss	10.00	8.02	10.00	8.02
Unrealised Foreign Exchange Gain	(0.69)	(2.66)	(0.69)	(2.66)
Operating profit before working capital changes	**228.04**	**744.54**	**228.04**	**744.54**
Adjustments for changes in working capital:				
Decrease / (increase) in Trade Receivables	(204.30)	382.21	(204.30)	382.21
Decrease / (increase) in Inventories	(5.78)	(181.70)	(5.78)	(181.70)
Decrease / (increase) in Other Assets	(319.49)	(25.58)	(319.49)	(25.58)
Decrease / (increase) in Other Financial Assets	(12.25)	76.18	(12.25)	76.18
(Decrease) / Increase in Trade and Payables	(41.73)	(218.73)	(41.73)	(218.73)
(Decrease) / Increase in Other Financial Liabilities	50.79	54.79	50.79	54.79
(Decrease) / Increase in Other Liabilities	17.60	46.77	17.60	46.77
(Decrease) / Increase in Provisions	32.00	43.85	32.00	43.85
Cash generated from / (used in) operations	**(255.12)**	**922.33**	**(255.12)**	**922.33**
Direct taxes paid (net of refunds received)	(79.02)	7.02	(79.02)	7.02
Net cash (used in) / from generated from operating activities	**(334.14)**	**929.35**	**(334.14)**	**929.35**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment (including capital work in progress)	(272.19)	(350.57)	(272.19)	(350.57)
Sale of property, plant and equipment	-	28.00	-	28.00
Investment in Equity shares	(59.76)	-	(59.76)	-
Sale of Investment in Joint Venture	7,473.60	-	7,473.60	-
Net (investments in)/ proceeds from bank deposits	(7,177.27)	24.36	(7,177.27)	24.36
Interest received	4.60	5.83	4.60	5.83
Dividend received	0.40	0.40	0.40	0.40
Net cash (used in) / generated from investing activities	**(30.62)**	**(291.98)**	**(30.62)**	**(291.98)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/ (Repayment) from borrowings (net)	(178.28)	121.43	(178.28)	121.43
Repayment of Lease Liabilities	(18.12)	(28.00)	(18.12)	(28.00)
Finance costs paid	(26.56)	(76.34)	(26.56)	(76.34)
Net cash (used in) / from financing activities	**(222.96)**	**17.09**	**(222.96)**	**17.09**
Net increase / (decrease) in cash and cash equivalents	**(587.72)**	**654.45**	**(587.72)**	**654.45**
Cash and cash equivalents at the beginning of the year	658.79	4.34	658.79	4.34
Cash and cash equivalents at the end of the year	**71.07**	**658.79**	**71.07**	**658.79**

DMKH & Co. FRN 116980W MUMBAI CHARTERED ACCOUNTANTS

For and on Behalf of Board

BROOKS LABORATORIES LTD

Place : Baddi
Date : 07/11/2026

Bhushan Singh Rana
Din : 10289384
Whole time Director