



# BERYL DRUGS LIMITED

Regd. Off.: Ground Floor, 133, Kanchan Bagh, Indore - 452001 (M.P.)

Tel. : (0731) 2517677 | E-mail : beryldrugs25@yahoo.com | CIN : L02423MP1993PLC007840

Date: 12.02.2024

To,

The Secretary,  
Department of Corporate Services,  
Bombay Stock Exchange Limited (BSE),  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai – 400001

Scrip Code: 524606

Sub.: Disclosure of Regulation 30 read with Part- A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sirs,

Pursuant to Regulation 30 read with Part- A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors in its 5/2023-2024 Board Meeting held on 12.02.2024 has approved the Unaudited Financial Results of the Company for the Quarter ended 31.12.2023.

We hereby request you to kindly acknowledge the receipts of same.

Thanking You,

Yours Sincerely

For Beryl Drugs Limited

  
  
Sudhir Sethi  
Chairman & Director  
DIN: 00090172



**BERYL DRUGS LIMITED**  
Gr. Floor, 133, Kanchan Bagh, Indore (M.P.) – 452 001.  
Tel./ Fax 0731-2517677  
E-mail : beryldrugs25@yahoo.com

**ANNEXURE I**

**Submission of Unaudited Financial Result by Companies Other than Banks**

**Part I** (Rs in Lacs)

**Statement of standalone Unaudited Result for the Quarter ended 31/12/2023**

Particulars	Quarter ended			Nine Months ended		Year ended
	3 months ended (31-12-2023)	Preceding 3 months ended (30-09-2023)	Corresponding 3 months ended in the previous year (31-12-2022)	Year to date figures for current period ended (31-12-2023)	Year to date figures for previous period ended (31-12-2022)	Previous year ended (31-03-2023)
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue from Operations</b>						
Net sales or Revenue from Operations	762.26	802.62	815.45	2375.41	2077.77	2688.78
Other operating revenues	3.77	5.93	3.58	16.23	28.56	26.87
<b>Total Revenue from operations (net)</b>	<b>766.03</b>	<b>808.55</b>	<b>819.03</b>	<b>2391.64</b>	<b>2106.33</b>	<b>2715.65</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	350.67	342.73	370.99	1042.97	1088.72	1422.80
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-30.09	-10.09	43.30	-30.96	41.50	31.25
(d) Employee benefit expense	54.60	45.03	47.03	143.88	124.60	169.68
(e) Finance costs	11.26	9.72	11.74	32.99	35.53	41.56
(f) Depreciation and amortisation expense	30.82	29.48	22.01	88.53	66.03	81.44
(g) Other Expenses	311.15	359.08	286.19	970.97	657.57	870.54
<b>Total expenses</b>	<b>728.41</b>	<b>775.95</b>	<b>781.26</b>	<b>2248.38</b>	<b>2013.95</b>	<b>2617.27</b>
<b>3 Profit before tax (1-2)</b>	<b>37.62</b>	<b>32.60</b>	<b>37.77</b>	<b>143.26</b>	<b>92.38</b>	<b>98.38</b>
<b>4 Tax Expense</b>						
Current tax	10.40	15.56	6.25	50.41	14.56	16.03
Mat Credit Entitlement	0.72	0.00	-6.25	0.72	-14.56	0.00
Deferred tax	-4.62	-10.39	23.49	-19.45	22.09	5.75
Income tax earlier years	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Tax Expenses</b>	<b>6.50</b>	<b>5.17</b>	<b>23.49</b>	<b>31.68</b>	<b>22.09</b>	<b>21.78</b>
<b>5 Profit after tax (3-4)</b>	<b>31.12</b>	<b>27.43</b>	<b>14.28</b>	<b>111.58</b>	<b>70.29</b>	<b>76.60</b>
Other comprehensive income	-5.78	-16.65	2.27	8.73	0.92	0.67
<b>6 Total Comprehensive Income</b>	<b>25.34</b>	<b>10.78</b>	<b>16.55</b>	<b>120.31</b>	<b>71.21</b>	<b>77.27</b>
<b>7 Details of equity share capital</b>						
Paid-up equity share capital	507.17	507.17	507.17	507.17	507.17	507.17
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>8 Earnings per share</b>						
i Basic earnings per share before extraordinary items	0.61	0.54	0.28	2.20	1.39	1.51
ii Diluted earnings per share before extraordinary items	0.61	0.54	0.28	2.20	1.39	1.51

**Notes :**

- These results have been prepared as per Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 and in accordance with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules 2015 as amended and other accounting principles generally accepted in India.
- The above Financial Results for the quarter and nine month ended on 31st December 2023 have been reviewed by the Audit Committee and approved & taken on record by the Board at their Board meeting held on Friday, 12th February 2024.
- The results for the quarter and nine month ended on 31st December 2023 are subject to "Limited Review" by the Auditors and their report contains no qualification.
- Depreciation on fixed assets is provided on Written down Value method as per the estimated remaining useful life of assets.
- The Company has identified "Pharmaceuticals Manufacturing" as the single operating segment for the continued operations in the financial statements as per Ind AS 108 "Operating Segments".
- Figures for the previous periods have been regrouped, wherever necessary.
- Revenue from Operations is shown exclusive of GST
- Earnings per share amount shown in Rupees.
- The company has sold Equity Shares of Beryl Securities Limited (under the same Management) under Letter of Offer scheme and accordingly profit has been classified under the OCI Income.

Place : Indore  
Date : 12.02.2024



By Order of the Board  
For Beryl Drugs Limited

*[Signature]*  
Sanjay Sethi  
Managing Director  
DIN : 00090277

# Subhash Chand Jain Anurag & Associates

Chartered Accountants

104, Archana Apartment, 8-B, Ratlam Kothi, Indore-452001 (MP)

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## Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors

**Beryl Drugs Limited**

Gr. Floor, 133, Kanchan Bagh

Indore (M.P.)-452001

1. We have reviewed the accompanying statement of unaudited financial results of **Beryl Drugs Limited** ("the Company") for the quarter ended December 31, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations").
2. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standard) rules 2015, as amended read with relevant rules issued there under 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 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 of interim financial information consist 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.

4. Based on our review conducted as stated in paragraph 3 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 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, Regulation 52 and Regulation 54 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.

**For Subhash Chand Jain Anurag & Associates**

**Chartered Accounts**

**FRN: 004733C**



*(Handwritten signature)*

**(Akshay Jain)**

**Partner**

**M.No.447487**

**UDIN: 24447487BKAFLR8276**

**Date: 12/02/2024**

**Place: Indore**