



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: 08.11.2023

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 for the quarter ended 30 th September, 2023.

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 4/2023-2024 Board Meeting held on 08.11.2023 has approved the Unaudited Financial Results of the Company for the Quarter ended 30.09.2023

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

Thanking You,

Yours Sincerely

For Beryl Drugs Limited

Sudhir Sethi

Sudhir Sethi
Chairman & Director
DIN: 00090172





BERYL DRUGS LIMITED
133, Kanchan Bagh, Indore (M.P.) - 452001
Tel./ Fax 0731-2517677
E-mail : beryldrugs25@yahoo.com

ANNEXURE I

Submission of Unaudited Financial Result by Companies Other than Banks

(Rs in lacs)						
Part I						
Statement of standalone Unaudited Result for the Quarter/half year ended 30/09/2023						
Particulars	Quarter ended			Half year ended		Year ended
	3 months ended (30-09-2023)	Preceding 3 months ended (30-06-2023)	Corresponding 3 months ended in the previous year (30-09-2022)	Year to date figures for current period ended (30-09-2023)	Year to date figures for previous period ended (30-09-2022)	Previous year ended (31-03-2023)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue From Operations						
Net sales or Revenue from Operations	802.62	810.53	769.08	1613.15	1262.32	2688.78
Other operating revenues	5.93	6.53	21.39	12.46	24.98	26.87
Total Income	808.55	817.06	790.47	1625.61	1287.30	2715.66
2 Expenses						
(a) Cost of materials consumed	342.73	349.57	434.58	692.30	717.73	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	-10.09	9.22	23.42	(0.87)	(1.80)	31.25
(d) Employee benefit expense	45.03	44.25	44.25	89.28	77.57	169.68
(e) Finance costs	9.72	12.01	11.20	21.73	23.79	41.56
(f) Depreciation and amortisation expense	29.48	28.23	19.36	57.71	44.02	81.44
(g) Other Expenses	359.08	300.74	225.23	659.82	371.38	870.54
Total expenses	775.95	744.02	758.04	1519.97	1232.69	2617.27
3 Profit before tax (1-2)	32.60	73.04	32.43	105.64	54.61	98.39
4 Tax Expense						
Current tax	15.56	24.45	4.85	40.01	8.31	16.03
Mat Credit Entitlement	0.00	0.00	(4.85)	0.00	(8.31)	5.75
Deferred tax	-10.39	(4.44)	(1.75)	(14.83)	(1.40)	0.00
Total Tax Expenses	5.17	20.01	(1.75)	25.18	(1.40)	21.78
5 Profit after tax (3- 4)	27.43	53.03	34.18	80.46	56.01	76.61
Other comprehensive income	-16.65	31.16	0.71	14.51	(1.35)	0.67
6 Total Comprehensive Income	10.78	84.19	34.89	94.97	54.66	77.28
7 Details of equity share capital						
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
8 Earnings per share						
(a) Basic earnings per share before extraordinary items	0.54	1.05	0.67	1.59	1.10	1.51
(b) Diluted earnings per share before extraordinary items	0.54	1.05	0.67	1.59	1.10	1.51

Notes:

- The above financial results have been prepared in accordance with the recognition and measurement principles stated therein prescribed under Section 133 of the
- The above results for the quarter ended 30th September 2022 which have been subjected to Limited Review by Statutory Auditors of the Company were reviewed
- The Income from Operations is from one segment namely "Pharmaceutical Industry".
- The figures for the previous periods have been regrouped, wherever necessary.
- Depreciation is provided on Written down value method on the estimated remaining useful lives of the assets.
- The Company has considered internal and external information upto the date of approval of these financial results in assessing the recoverability of financial and
- Earnings per Share amount is Shown in Rupees.
- The above results were taken on record at the meeting of the board of director held on November 08th, 2023.

For and on behalf of the Board of Directors
For Beryl Drugs Limited



Sanjay Sethi
Sanjay Sethi
Managing Director
DIN : 00090277

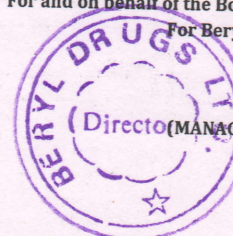
Place: Indore
Date : 08.11.2023

BERYL DRUGS LIMITED
133, KANCHAN BAGH INDORE (M.P.)
CIN: L02423MP1993PLC007840

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2023

PARTICULARS	(Rs. In Lacs)		
	As At 30/09/2023 (Unaudited)	As At 30/09/2022 (Unaudited)	As At 30/03/2023 (Audited)
ASSETS			
Non-Current Assets			
Property Plant and Equipment	601.31	551.61	581.04
Capital Work-in-Progress		0	0.00
Investment Property	20.89	17.33	21.39
Other Intangible Assets	0.09	0.20	0.12
Financial Assets			
Investments	29.55	13.69	15.28
Trade Receivables	21.56	0	0.00
Loans	0	0	0.00
Other Financial Assets		13.14	13.14
Deferred Tax Assets (Net)	3.92	10.70	12.62
Other Non-Current Assets	77.26	77.01	75.91
Total Non-Current Assets	754.58	683.68	719.50
Current Assets			
Inventories	102.57	236.97	105.46
Financial Assets			
Investments	0.00	0.00	0.00
Trade Receivables	902.00	622.07	690.02
Cash and cash equivalents	25.49	38.71	28.31
Bank Balance other than above	18.70	0.00	29.08
Loans	1.50	0.00	1.50
Other Financial Assets	73.31	105.10	98.47
Current Tax Asset (Net)	0	22.41	0.00
Other Current Assets	49.77	94.35	78.80
Assets held for Sale		4.66	0.00
Total Current Assets	1173.34	1124.27	1031.64
Total Assets	1927.92	1807.95	1751.14
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	509.37	509.37	509.37
Other Equity	392.24	274.65	297.27
Total Equity	901.61	784.02	806.63
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	254.10	161.23	271.94
Provisions	36.79	38.34	39.69
Deferred Tax Liabilities (Net)	0.00	0.00	0.00
Other Non-Current Liabilities	0.00	0.00	0.00
Total Non-Current Liabilities	290.89	199.57	311.63
Current Liabilities			
Financial Liabilities			
Borrowings	242.05	320.96	182.27
Trade payables			
: Outstanding dues of Micro, Small and Medium Enterprises	10.71	24.47	13.85
: Outstanding dues of creditors other than MSME	350.55	217.82	310.92
Other Financial Liabilities	55.76	127.46	42.30
Other Current Liabilities			
Provisions	48.63	43.04	73.15
Liabilities Classified held for sale	6.07	10.63	3.82
Current Tax Liabilities (Net)	0.00	80.00	0.00
Total Current Liabilities	735.42	824.38	632.88
Total Liabilities	1026.31	1023.95	944.51
Total Equity and Liabilities	1927.92	1807.97	1751.14

For and on behalf of the Board of Directors
For Beryl Drugs Limited



Sanjay Sethi
SANJAY SETHI
(MANAGING DIRECTOR)
DIN:00090277

Date: 08/11/2023
Place: Indore

Beryl Drugs Limited

CIN : L02423MP1993PLC007840

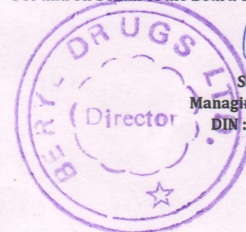
Registered Office : 133, Kanchan Bagh Colony, Indore (M.P.)-452001

Statement of Cash Flow for the Six Month ended on 30th September 2023

(Rs. In lacs)

S. No.	Particulars	For the six month 30-09-2023	For the six month 30-09-2022	For the year ended 31-03-2023
A Cash Flow from Operating Activities				
1	Profit Before Tax	₹ 105.64	₹ 54.62	₹ 98.39
	Add : Depreciation, Amortization and Impairment	₹ 57.71	₹ 44.02	₹ 81.44
	Add : Finance Cost	₹ 21.73	₹ 23.79	₹ 41.56
	Less : Interest Income	₹ -	₹ -0.56	₹ -
	Less : Rental Income	₹ -6.37	₹ -6.37	₹ -12.73
2	Operating Profit Before Working Capital Changes	₹ 178.71	₹ 115.50	₹ 208.65
3	Adjustment for :			
	(Increase) / Decrease in Operating Assets			
	Inventories	₹ 2.89	₹ 60.85	₹ 192.36
	Trade Receivables	₹ -233.54	₹ -177.22	₹ -245.16
	Other Financial Assets	₹ 38.30	₹ -10.11	₹ -43.50
	Other Non Current Assets	₹ -1.35	₹ -	₹ -2.67
	Other Current Assets	₹ 29.02	₹ 5.23	₹ 101.95
	Increase/(Decrease) in Operating Liabilities and Provisions			
	Provisions	₹ -0.65	₹ 2.87	₹ 6.72
	Trade Payables	₹ 36.49	₹ 24.95	₹ 19.08
	Other Financial Liabilities	₹ 13.46	₹ 29.43	₹ 10.46
	Other Current Liabilities	₹ -24.52	₹ -7.00	₹ -4.67
4	Cash Flow used in Operations	₹ 38.82	₹ 44.50	₹ 243.21
	Payment of Income Tax	₹ -14.29	₹ -1.08	₹ -6.11
	Net Cash Used in Operating Activities (A)	₹ 24.53	₹ 43.42	₹ 237.10
B Cash Flow from Investing Activities				
1	Purchase of Property Plant and Equipments (PPE)	₹ -77.45	₹ -9.00	₹ -156.35
2	Proceeds from Government Grant in respect of Tangible Assets	₹ -	₹ 81.18	₹ 81.17
3	Capital Advances and Others	₹ 13.14	₹ -40.00	₹ 3.78
4	Interest Income	₹ -	₹ 0.56	₹ -
5	Rental Income	₹ 6.37	₹ 6.37	₹ 12.73
6	Bank Balances other than Cash & Cash Equivalents	₹ 10.38	₹ -	₹ 10.94
7	Payment of Liabilities Held for Sale	₹ -	₹ -	₹ -70.00
	Net Cash Used in Investing Activities (B)	₹ -47.56	₹ 39.11	₹ -117.73
C Cash Flow from Financing Activities				
1	Changes in Short Term Borrowings	₹ 59.78	₹ -40.88	₹ -178.41
2	Proceeds from Long Term Borrowings	₹ -	₹ -	₹ 115.24
3	Repayment of Long Term Borrowings	₹ -17.84	₹ -6.29	₹ -11.99
4	Finance Costs	₹ -21.73	₹ -23.79	₹ -41.56
5	Loans Given	₹ -	₹ -	₹ -1.50
	Net Cash Used in Financing Activities (C)	₹ 20.21	₹ -70.96	₹ -118.21
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	₹ -2.81	₹ 11.57	₹ 1.17
	Cash and Cash Equivalents at the Beginning of the Year	₹ 28.31	₹ 27.14	₹ 27.14
	Cash and Cash Equivalents at the End of the Year	₹ 25.49	₹ 38.71	₹ 28.31
	Components of Cash and Cash Equivalents:			
	Cash on Hand	₹ 16.23	₹ 36.46	₹ 17.52
	Balance with bank in Current Account	₹ 0.26	₹ 2.24	₹ 1.78
	Fixed Deposit having maturity less than 3 months	₹ 9.00	₹ -	₹ 9.00
		₹ 25.49	₹ 38.70	₹ 28.31

For and on behalf of the Board of Directors



Sanjay Sethi
Managing Director
DIN : 00090277

Subhash Chand Jain Anurag & Associates

Chartered Accountants

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

PH # 2519439, 2527682 FAX # 0731 2519116

Mob. No. : +91-9302123882

Email: scjainca2004@yahoo.com



Independent Auditor's Review Report on Quarterly and half Year Unaudited Financial 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

Introduction

1. We have reviewed the accompanying statement of unaudited financial results of **Beryl Drugs Limited** ("the Company") for the quarter ended September 30, 2023 and six month ended results for the period from April 01, 2023 to September 30, 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.

Scope of 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.

Conclusion

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



Akshay Jain

(Akshay Jain)

Partner

M.No.447487

UDIN: 23447487BGUEWH3144

Date: 08/11/2023

Place: Indore

Scope of 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 misstatements. A review of

