



**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: 12.11.2021

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 37<sup>th</sup> Board Meeting held on 12.11.2021 has approved the Unaudited Financial Results of the Company for the Quarter/half year ended 30.09.2021.

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







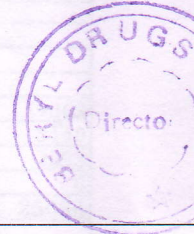
**BERYL DRUGS LIMITED**  
Gr. Floor, 133, Kanchan Bagh, Indore (M.P.) – 452 001.  
Tel./ Fax 0731-2517677  
E-mail : beryldrugs25@yahoo.com

**ANNEXURE I**

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

Part I						
Statement of standalone Unaudited Result for the Quarter/ year ended 30/09/2021						
(Rs in 000)						
Particulars	Quarter ended			Half year ended		Year ended
	3 months ended (30-09-2021)	Preceding 3 months ended (30-06-2021)	Corresponding 3 months ended in the previous year (30-09-2020)	Year to date figures for current period ended (30-09-2021)	Year to date figures for previous period ended (30-09-2020)	Previous year ended (31-03-2021)
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>						
Net sales or Revenue from Operations	33442	46098	32691	79540	59656	140929
Other operating revenues	368	385	5381	753	5432	1871
<b>Total Revenue from operations (net)</b>	<b>33810</b>	<b>46483</b>	<b>38072</b>	<b>80293</b>	<b>65088</b>	<b>142800</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	17484	24601	18836	42085	35235	74517
(b) Purchases of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1271	(423)	(1270)	848	(3707)	(327)
(d) Employee benefit expense	3263	3049	2637	6312	5151	11768
(e) Finance costs	1105	1116	938	2221	2319	4657
(f) Depreciation and amortisation expense	2448	2987	3459	5435	6918	12735
(g) Other Expenses	12723	12168	8719	24891	16160	40489
<b>Total expenses</b>	<b>38294</b>	<b>43498</b>	<b>33319</b>	<b>81792</b>	<b>62076</b>	<b>143839</b>
<b>3 Profit (loss) from operations before exceptional and extraordinary items and tax</b>	<b>(4484)</b>	<b>2985</b>	<b>4753</b>	<b>(1499)</b>	<b>3011</b>	<b>(1039)</b>
<b>4 Exceptional items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4518</b>
<b>5 Profit (loss) before tax</b>	<b>(4484)</b>	<b>2985</b>	<b>4753</b>	<b>(1499)</b>	<b>3011</b>	<b>3479</b>
<b>6 Tax Expense</b>						
Current tax	0	0	460	0	460	8
Deferred tax	(262)	(410)	(594)	(672)	(375)	1075
<b>Total Tax Expenses</b>	<b>(262)</b>	<b>(410)</b>	<b>(134)</b>	<b>(672)</b>	<b>85</b>	<b>1083</b>
<b>7 Net Profit (loss) for the period from continuing operations</b>	<b>(4222)</b>	<b>3395</b>	<b>4887</b>	<b>(827)</b>	<b>2926</b>	<b>2396</b>
<b>8 Net Profit (loss) from discontinuing operations before tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9 Tax Expense of discontinuing operations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10 Net Profit (loss) from discontinuing operations after tax</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>11 Net Profit (loss) for the Period</b>	<b>(4222)</b>	<b>3395</b>	<b>4887</b>	<b>(827)</b>	<b>2926</b>	<b>2396</b>
<b>12 Other comprehensive income</b>	<b>403</b>	<b>(372)</b>	<b>1515</b>	<b>31</b>	<b>881</b>	<b>643</b>
<b>13 Total Comprehensive Income</b>	<b>(3819)</b>	<b>3023</b>	<b>6402</b>	<b>(796)</b>	<b>3807</b>	<b>3039</b>
<b>14 Details of equity share capital</b>						
Paid-up equity share capital	50717	50717	50717	50717	50717	50717
Face value of equity share capital	10	10	10	10	10	10
<b>15 Earnings per share</b>						
i Basic earnings per share before extraordinary items	(0.83)	0.67	0.96	(0.16)	0.58	0.47
ii Diluted earnings per share before extraordinary items	(0.83)	0.67	0.96	(0.16)	0.58	0.47

- Notes -
- The above financial results have been prepared in accordance with the recognition and measurement principles stated therein prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
  - The above results for the quarter ended 30th September 2021 which have been subjected to Limited Review by Statutory Auditors of the Company were reviewed and recommended by the Audit Committee and subsequently by the Board of Directors at their meeting held on 12th Nov.2021 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015.
  - 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 non financial assets, based on which it expects to recover the carrying amount of these assets. The eventual outcome of impact of global health pandemic may be different from those estimated as on the date of approval of these financial results.
  - Earnings per Share amount is Shown in Rupees.



For and behalf of the  
Board

Sanjay Sethi  
Managing Director

Place : Indore  
Date : 12.11.2021



**BERYL DRUGS LIMITED**  
**133, KANCHAN BAGH**  
**INDORE (M.P.)**  
**CASH FLOW STATEMENT**  
**FOR THE HALF YEAR ENDED 30th SEP. 2021**

	(Rs. In 000)	
	For the Half year ended 30th Sep 2021	For the Half year ended 30th Sep 2020
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Loss Before Tax as per Statement of Profit and Loss	(1,499)	3011
Adjusted for:		
Depreciation / Amortisation Expense	5,436	6918
Rental Income	(637)	(626)
Interest Income	(69)	(89)
Finance costs	2,221	2319
Profit on sale of Investment	-	(4519)
<b>Operating Profit before Working Capital Changes</b>	<b>5452</b>	<b>7014</b>
Adjusted for:		
Inventories	(7,243)	(5838)
Increase/ (Decrease) in Trade Payables	2,129	(4765)
(Increase) / Decrease in Trade Receivables	8,679	(402)
Other Current Assets	(2,487)	8862
Other Financial Assets	(1,513)	(5050)
Other Financial Liabilities	172	(1536)
Other Current Liabilities	(1,458)	(33)
Provisions	519	(71)
<b>Cash Generated from Operations</b>	<b>4250</b>	<b>(1819)</b>
Taxes Paid (Net)	(93)	(62)
<b>Net Cash flow from Operating Activities</b>	<b>4157</b>	<b>(1881)</b>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of tangible and intangible assets	(3838)	(19)
Proceeds from Government Grant in respect of tangible assets	4117	0
Capital Work in Progress	0	(4191)
Capital Advances and Others	(474)	(4124)
Proceeds from Sale of Investments	0	9716
Interest Income	69	89
Rental Income	636	625
<b>Net Cash flow (Used in) Investing Activities</b>	<b>510</b>	<b>2096</b>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from Long Term Borrowings	0	7600
Repayment of Long Term Borrowings	(7943)	(2526)
Short Term Borrowings	1272	(1096)
Finance Costs	(2221)	(2319)
<b>Net Cash flow from/(Used in) Financing Activities</b>	<b>(8892)</b>	<b>1659</b>
<b>Net (Decrease) in Cash and Cash Equivalents</b>	<b>(4225)</b>	<b>1874</b>
<b>Opening Balance of Cash and Cash Equivalents</b>	<b>4521</b>	<b>3963</b>
<b>Closing Balance of Cash and Cash Equivalents</b>	<b>296</b>	<b>5837</b>

1. The above Cash Flow Statement has been prepared under the Indirect method as set out on Ind AS 7 "Statement of Cash Flows"
2. Figures for the Previous year have been re-arranged and re-grouped wherever necessary to confirm with the current year classification.
3. Figures in the brackets represent Outflows.

For Beryl Drugs Limited

SANJAY SETHI  
(MANAGING DIRECTOR)  
DIN:00090277



**BERYL DRUGS LIMITED**  
**133, KANCHAN BAGH INDORE (M.P.)**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2021**  
**CIN: L02423MP1993PLC007840**

(Rs. In 000)

PARTICULARS	As at 30th September 2021	As at 31st March 2021
<b>A ASSETS</b>		
<b>Non-current assets</b>		
Property plant and equipment	71736	73244
Capital Work-in-Progress	0	0
Investment Property	1880	1960
Other Intangible assets	30	39
<b>Financial Assets</b>		
Investments	1356	1196
Trade Receivables	0	0
Loans	0	0
Other Financial Assets	0	0
Deferred Tax Assets (Net)	0	0
Other Non-current assets	8995	8521
<b>Total Non-Current assets</b>	<b>83997</b>	<b>84960</b>
<b>Current Assets</b>		
Inventories	29933	22690
<b>Financial Assets</b>		
Investments	0	0
Trade receivables	36729	45408
Cash and cash equivalents	296	4521
Loans	0	0
Other Financial Assets	3572	2059
Current Tax Asset (Net)	1182	1088
Other Current Assets	23660	25290
Assets held for Sale	466	466
<b>Total Current assets</b>	<b>95838</b>	<b>101522</b>
<b>Total Assets</b>	<b>179835</b>	<b>186482</b>
<b>E. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	50937	50937
Other Equity	27561	28357
<b>Total Equity</b>	<b>78498</b>	<b>79294</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	10729	19863
Provisions	3675	3140
Deferred Tax Liabilities (Net)	1380	2053
Other Non-Current Liabilities	0	0
<b>Total non-current liabilities</b>	<b>15784</b>	<b>25056</b>
<b>Current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	24808	23536
<b>Trade payables</b>		
: Outstanding dues of Micro Small and Medium	1309	1264
: Outstanding dues of creditors other than MSME	23022	20938
Other Financial Liabilities	21116	19753
Other Current liabilities	14528	15986
Provisions	770	655
<b>Total current liabilities</b>	<b>85553</b>	<b>82132</b>
<b>Total Liabilities</b>	<b>101337</b>	<b>107188</b>
<b>Total Equity and Liabilities</b>	<b>179835</b>	<b>186482</b>

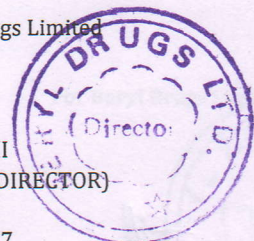
For Beryl Drugs Limited

SANJAY SETHI  
(MANAGING DIRECTOR)

DIN:00090277

Date: 12/11/2021

Place: Indore





# PRATEEK JAIN & CO.

CHARTERED ACCOUNTANTS

212, SHALIMAR CORPORATE CENTRE, 8-B, SOUTH TUKOGANJ,

INDORE (M.P.) 452001

PH. 9827013187, 731-2520955

E-MAIL: [caprateekjain@gmail.com](mailto:caprateekjain@gmail.com)



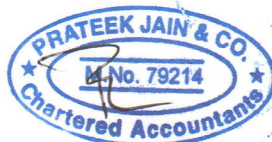
## **Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29, 2019**

To,  
The Board of Directors  
**Beryl Drugs Limited**  
133, Kanchan Bagh,  
Indore (M.P.) - 452001

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of **BERYL DRUGS LIMITED** ("the Company") for the quarter ended **September 30, 2021 and year to date from April 01, 2021 to September 30, 2021**. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement, which is the responsibility of the Company's Management and has been 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 (Ind As 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by 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 financial statements are free of material misstatement. A review of interim financial information 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. We have not performed an audit and accordingly, we do not express an audit opinion.



# PRATEEK JAIN & CO.

CHARTERED ACCOUNTANTS

212, SHALIMAR CORPORATE CENTRE, 8-B, SOUTH TUKOGANJ,

INDORE (M.P.) 452001

PH. 9827013187, 731-2520955

E-MAIL: [caprateekjain@gmail.com](mailto:caprateekjain@gmail.com)



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 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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 12<sup>th</sup> November, 2021  
Place: Indore  
UDIN: 21079214AAAABZ6189



FOR PRATEEK JAIN AND CO.  
CHARTERED ACCOUNTANTS  
FRN-009494C

*Prateek Jain*  
PRATEEK JAIN  
PROPRIETOR  
M. No.079214