



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: 14.11.2022

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 42nd Board Meeting held on 14.11.2022 has approved the Unaudited Financial Results of the Company for the Quarter ended 30.09.2022.

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

Submission of Unaudited Financial Result by Companies Other than Banks

Statement of Unaudited Financial result for the Quarter and Half year ended 30 September 2022

Particulars	Quarter ended			Half year ended		Year ended
	3 months ended (30-09-2022)	Preceding 3 months ended (30-06-2022)	Corresponding 3 months ended in the previous year (30-09-2021)	Year to date figures for current period ended (30-09-2022)	Year to date figures for previous period ended (30-09-2021)	Previous year ended (31-03-2022)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue From Operations						
Net sales or Revenue from Operations	769.08	493.24	334.42	1262.32	795.40	1460.37
Other operating revenues	21.39	3.59	3.68	24.98	7.53	16.49
Total Income	790.47	496.83	338.10	1287.30	802.93	1476.86
2 Expenses						
(a) Cost of materials consumed	434.58	283.15	174.84	717.73	420.85	870.72
(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	23.42	(25.22)	12.71	(1.80)	8.48	(30.41)
(d) Employee benefit expense	44.25	33.32	32.63	77.57	63.12	131.09
(e) Finance costs	11.20	12.59	11.05	23.79	22.20	43.68
(f) Depreciation and amortisation expense	19.36	24.66	24.48	44.02	54.36	108.65
(g) Other Expenses	225.23	146.15	127.23	371.38	248.91	448.16
Total expenses	758.04	474.65	382.94	1232.69	817.92	1571.89
3 Profit before tax (1-2)	32.43	22.18	(44.84)	54.61	(14.99)	(95.03)
4 Tax Expense						
Current tax	4.85	3.46	0.00	8.31	0.00	0.91
Mat Credit Entitlement	(4.85)	(3.46)	0.00	(8.31)	0.00	0.00
Deferred tax	(1.75)	0.35	(2.62)	(1.40)	(6.72)	(30.04)
Total Tax Expenses	(1.75)	0.35	(2.62)	(1.40)	(6.72)	(29.13)
5 Profit after tax (3-4)	34.18	21.83	(42.22)	56.01	(8.27)	(65.90)
6 Total Comprehensive Income	34.89	19.77	(38.19)	54.66	(7.96)	(63.58)
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	0.67	0.43	(0.83)	1.10	(0.16)	(1.30)
(b) Diluted earnings per share before extraordinary items	0.67	0.43	(0.83)	1.10	(0.16)	(1.30)

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 2022 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 its meeting held on 14th Nov.2022 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.

Place: Indore
Date : 14.11.2022

By Order Of the Board
For Beryl Securities Limited

Sanjay Sethi
Managing Director

DIN : 00090277

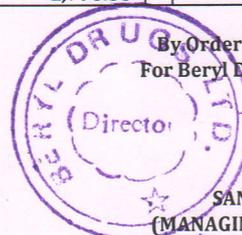
BERYL DRUGS LIMITED
133, KANCHAN BAGH
INDORE (M.P.)

Balance Sheet AS AT 30th September 2022
CIN: L02423MP1993PLC007840

Amount In Lacs

PARTICULARS	As at 30th September 2022	As at 30th September 2021	As at 31st March 2022
ASSETS			
Non-current assets			
Property plant and equipment	551.61	717.36	585.95
Capital Work-in-Progress	00.00	00.00	00.00
Investment Property	17.33	18.80	18.00
Other Intangible assets	00.20	0.30	00.22
Financial Assets			
Investments	13.69	13.56	15.85
Trade Receivables	00.00	00.00	00.00
Loans	00.00	00.00	00.00
Other Financial Assets	13.14	00.00	13.50
Deferred Tax Assets (Net)	10.70	00.00	08.97
Other Non-current assets	77.01	89.95	77.01
Total Non-Current assets	683.68	839.97	719.50
Current Assets			
Inventories	236.97	299.33	297.82
Financial Assets			
Investments	00.00		00.00
Trade receivables	622.07	367.29	444.85
Cash and cash equivalents	38.71	2.96	27.14
Loans	00.00		00.00
Other Financial Assets	105.10	35.72	94.63
Current Tax Asset (Net)	22.41	11.82	13.03
Other Current Assets	94.35	236.60	180.75
Assets held for Sale	04.66	4.66	04.66
Total Current assets	1124.27	958.38	1062.89
Total Assets	1807.95	1,798.35	1782.38
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	509.37	509.37	509.37
Other Equity	274.65	275.61	219.99
Total Equity	784.02	784.98	729.36
Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings	161.23	107.29	167.52
Provisions	38.34	36.75	36.26
Deferred Tax Liabilities (Net)	0.00	13.80	00.00
Other Non-Current Liabilities	00.00		00.00
Total non-current liabilities	199.57	157.84	203.78
Current liabilities			
Financial Liabilities			
Borrowings	320.96	248.08	361.84
Trade payables			
: Outstanding dues of Micro, Small and Medium Enterprises	24.47	13.09	49.40
: Outstanding dues of creditors other than MSME	217.82	230.22	167.94
Other Financial Liabilities	127.46	211.16	98.03
Other Current liabilities	43.04	145.28	41.73
Provisions	10.63	7.70	10.31
Liabilities Classified as held for Sale	80.00		120.00
Total current liabilities	824.37	855.53	849.24
Total Liabilities	1023.94	1,013	1053.02
Total Equity and Liabilities	1807.95	1,798.35	1782.38

By Order of the Board
For Beryl Drugs Limited



Sanjay Sethi

SANJAY SETHI
(MANAGING DIRECTOR)
DIN :00090277

Place : Indore
Date :- 14-11-2022

BERYL DRUGS LIMITED
133, KANCHAN BAGH
INDORE (M.P.)
CASH FLOW STATEMENT
FOR THE SIX MONTHS ENDED 30TH SEP. 2022

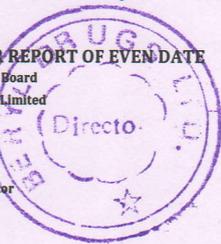
	for the half year ended 30th Sep 2022	for the half year ended 30th Sep 2021	for the year ended 31st March 2022
A: CASH FLOW FROM OPERATING ACTIVITIES			
Net Loss Before Tax as per Statement of Profit and Loss	54.62	-14.99	-95.03
Adjusted for:			
Depreciation / Amortisation Expense	44.02	54.36	108.65
Rental Income	-6.37	-6.37	-12.73
Interest Income	-0.56	-0.69	-1.39
Finance costs	23.79	22.21	43.36
Profit on sale of Investments	0		0.00
Operating Profit before Working Capital Changes	115.50	54.52	42.86
Adjusted for:			
Inventories	60.85	-72.43	-70.92
Increase/ (Decrease) in Trade Payables	24.95	21.29	-4.68
(Increase) / Decrease in Trade Receivables	-177.22	86.79	9.22
Other Current Assets	5.23	-24.87	17.84
Other Financial Assets	-10.11	-15.13	-25.09
Other Financial Liabilities	29.43	1.72	-21.12
Other Current Liabilities	-7.00	-14.58	7.29
Changes in Working Capital Limits	1.62	5.19	16.82
Provisions	2.87	0	8.62
Cash Generated from Operations	46.13	42.50	-19.15
Taxes Paid (Net)	-1.08	-0.93	-9.52
Net Cash flow from Operating Activities	45.06	41.57	-28.67
B: CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of tangible and intangible assets	-9.00	-38.38	-41.55
Proceeds from Government Grant in respect of tangible assets	81.17	41.17	81.17
Capital Advances and Others	-40.00	-4.74	0.05
Proceeds from Sale of Investments	0	0	0.00
Interest Income	0.56	0.69	1.39
Rental Income	6.37	6.36	12.73
Net Cash flow (Used in) Investing Activities	39.09	5.10	53.79
C: CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings	0	0.00	192.18
Repayment of Long Term Borrowings	-6.29	-79.43	-277.01
Short Term Borrowings	-42.50	12.72	85.00
Finance Costs	-23.79	-22.21	-43.36
Net Cash flow from/(Used in) Financing Activities	-72.58	-88.92	-43.19
Net (Decrease) in Cash and Cash Equivalents	11.56	-42.25	-18.07
Opening Balance of Cash and Cash Equivalents	27.14	45.21	45.21
Closing Balance of Cash and Cash Equivalents (As per Note 12)	38.71	2.96	27.14

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

AS PER OUR REPORT OF EVEN DATE

By Order Of the Board
For Beryl Drugs Limited

Sanjay Sethi
Managing Director
DIN : 00090277



PLACE: INDORE
Date: 14-11-2022

Subhash Chand Jain Anurag & Associates

Chartered Accountants

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

PH # 2519439, 2527682 FAX # 0731 2519116

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Independent Auditor's Review Report on Review Report to on review of interim financial results

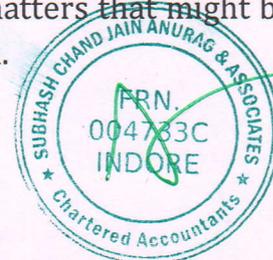
The Board of Directors

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 and six months ended September 30, 2022 ("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
5. The Statement includes comparative financial figures of the Company for the quarter and six months ended September 30, 2021, which has been reviewed by the predecessor auditor vide its report dated November 12, 2021, in which the predecessor auditor has expressed an unmodified conclusion.
6. Our conclusion is not modified in respect of this matter.

For Subhash Chand Jain Anurag & Associates

Chartered Accounts

FRN: 004733C



Akshay Jain

(Akshay Jain)

Partner

M.No.447487

UDIN: 22447487BDBFWX8154

Date: 14-11-2022

Place: Indore