



# 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: 12.02.2021

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 33<sup>rd</sup> Board Meeting held on 12.02.2021 has approved the Unaudited Financial Results of the Company for the Quarter ended 31.12.2020.

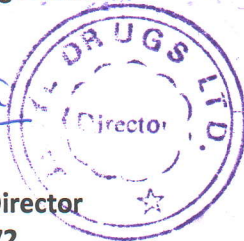
We hereby request you to kindly acknowledge the receipts of same.

Thanking You,

Yours Sincerely

For Beryl Drugs Limited

  
Sudhir Sethi  
Chairman & Director  
DIN: 00090172





**ANNEXURE I**

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

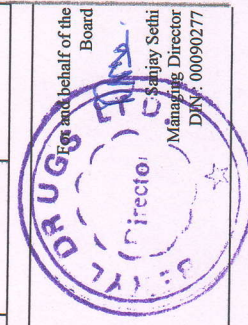
(Rs in 000)

**Part I**

**Statement of standalone Unaudited Result for the Quarter ended 31/12/2020**

Particulars	Quarter ended			Corresponding 3 months ended in the previous year (31-12-2019)	Nine Months ended		Year ended
	3 months ended (31-12-2020)	Preceding 3 months ended (30-09-2020)	Year to date figures for current period ended (31-12-2020)		Year to date figures for previous period ended (31-12-2019)	Year ended (31-03-2020)	
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Revenue From Operations</b>							
Net sales or Revenue from Operations	20626.000	32691.000	22518.000	80282.000	97544.000	128151.000	
Other operating revenues	341.000	5381.000	1126.000	5773.000	1839.000	2331.000	
<b>Total Revenue from operations (net)</b>	20967.000	38072.000	23644.000	86055.000	99383.000	130482.000	
<b>2 Expenses</b>							
(a) Cost of materials consumed	14591.000	18836.000	12922.000	49826.000	49957.000	66779.000	
(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000	0.000	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-7370.000	-1270.000	-3654.000	-11077.000	-3778.000	-700.000	
(d) Employee benefit expense	3339.000	2637.000	2859.000	8490.000	7053.000	9653.000	
(e) Finance costs	926.000	938.000	604.000	3245.000	1825.000	3210.000	
(f) Depreciation and amortisation expense	3458.000	3459.000	2000.000	10376.000	4090.000	6594.000	
(g) Other Expenses	8712.000	8719.000	6938.000	24872.000	32491.000	43367.000	
<b>Total expenses</b>	23656.000	33319.000	21669.000	85732.000	91638.000	128903.000	
<b>3 Profit (loss) from operations before exceptional and extraordinary items and tax</b>	-2689.000	4753.000	1975.000	323.000	7745.000	1579.000	
4 Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000	
5 Extraordinary items	-2689.000	4753.000	1975.000	323.000	7745.000	1579.000	
6 Profit (loss) before extraordinary items and tax	0.000	0.000	0.000	0.000	0.000	0.000	
7 Tax Expense	-2689.000	4753.000	1975.000	323.000	7745.000	1579.000	
8 Current tax	8.000	460.000	0.000	468.000	1300.000	-355.000	
Deferred tax	-994.000	-594.000	1051.000	-1369.000	750.000	1455.000	
Income tax earlier Years	0.000	0.000	0.000	0.000	0.000	0.000	
<b>Total Tax Expenses</b>	-986.000	-134.000	1051.000	-901.000	2050.000	1100.000	
9 Net Profit (loss) from the period from continuing operations	-1703.000	4887.000	924.000	1224.000	5695.000	479.000	
10 Net Profit (loss) from discontinuing operations before tax	0.000	0.000	0.000	0.000	0.000	0.000	
11 Tax Expense of discontinuing operations	0.000	0.000	0.000	0.000	0.000	0.000	
12 Net Profit (loss) from discontinuing operations after tax	-1703.000	4887.000	924.000	1224.000	5695.000	479.000	
13 Other comprehensive income	-808.000	1515.000	-44.000	73.000	-133.000	494.000	
14 Details of equity share capital	-2511.000	6402.000	880.000	1297.000	5562.000	973.000	
15 Paid-up equity share capital	50717.000	50717.000	50717.000	50717.000	50717.000	50717.000	
16 Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000	
17 Earnings per share							
i Basic earnings per share before extraordinary items	-0.34	0.96	0.18	0.24	1.12	0.09	
ii Diluted earnings per share before extraordinary items	-0.34	0.96	0.18	0.24	1.12	0.09	

Notes... Contd... Page 2




Place : Indore  
Date : 12.02.2021




**Notes :**

- 1 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.
- 2 The figures for the quarter and nine month ended on 31st December, 2020 are the balancing figures between unaudited figures in respect of the nine month ended on December 31, 2020 and the published unaudited figures for the half year ended on September 30, 2020
- 3 The above Financial Results for the quarter and nine month ended on 31st December 2020 have been reviewed by the Audit Committee and approved & taken on record by the Board at their Board meeting held on Friday, 12th February 2021.
- 4 The results for the quarter and nine month ended on 31st December 2020 are subject to "Limited Review" by the Auditors and their report contains no qualification.
- 5 Depreciation on fixed assets is provided on Written down Value method as per the estimated remaining useful life of assets.
- 6 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".
- 7 The Company continues to consider the impact of COVID-19 pandemic in assessing the recoverability of receivables, inventories and other assets. For this purpose, the Company considered internal and external sources of information up to the date of approval of these financial results. The Company based on its judgements, estimates and assumptions including sensitivity analysis expects to fully recover the carrying amount of receivables, inventories and other assets. The Company will continue to closely monitor any material changes to future economic conditions.
- 8 Figures for the previous periods have been regrouped, wherever necessary.
- 9 Revenue from Operations is shown exclusive of GST
- 10 Earnings per share amount shown in Rupees.

Place : Indore  
Date : 12.02.2021

By Order of the Board  
For Beryl Drugs Limited  
  
Sanjay Sethi  
Managing Director  
DIN : 00090277



# 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 unaudited and year to date 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 of **BERYL DRUGS LIMITED** ("the Company") for the quarter ended **31<sup>st</sup> December, 2020** and year to date from April 1, 2020 to December 31, 2020 attached herewith, being submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under and other recognized accounting practices and policies 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> February, 2021  
Place: Indore



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

*Prateek Jain*

PRATEEK JAIN  
PROPRIETOR  
M. No. 079214

UDIN: 21079214AAAAAZ6517