



## **DRUGS LIMITED**

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

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

Date: 13.02.2023

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.

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 43<sup>rd</sup>Board Meeting held on 13.02.2023 has approved the Unaudited Financial Results of the Company for the Quarter ended31.12.2022

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

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

ANNEXURE

| Part    |  | ANNEXURE               |                              |                                   |   |              |                                     |
|--|--|------------------------|------------------------------|-----------------------------------|---|--------------|-------------------------------------|
| Particulates   Part | Part I Submission of Unaudite  | ed Financial Result by | Companies Other              | how Death                         |   |              |                                     |
| Particular   Par | 770  |                        | Tallo Command                | III DAIIKS                        |   |              |                                     |
| Particulars    | Statement of standalone  | e Unaudited Result for | r the Quarter ended          | 34/42/2009                        |   |              | (Rs in LACS                         |
| Function of the control of the con |  |                        | Quarter ended                | 77077                             |   |              |                                     |
| Particulary lives blowny   Particulary   Particulary lives blowny   Particulary lives bloomy   Parti |  | 3 months ended         | Preceding 3                  |                                   | Nine Mon  | ths ended    | Year ended                          |
|  | Particulars  | (31-12-2022)           | months ended<br>(30-09-2022) | months ended in the previous year | Year to date figures<br>for current period<br>ended |              | Previous year ended<br>(31-03-2022) |
| Principle of Pri | Refer Notes Below)   |                        |                              | (1202-21-16)                      | (31-12-2022)  | ended        |                                     |
| Separation   Proceedings   Processing   Pr | 1 Revenue From Operations  | Unaudited              | Unaudited                    | I fromplished                     |   | (31-12-2021) |                                     |
| State   Stat | Net sales or Revenue from Operations   |                        |                              | Oligualieu                        | Unaudited   | Unaudited    | Audited                             |
| Separetes   Sepa | Other operating revenues   | 815.45                 |                              |                                   |   |              |                                     |
| Other Expenses   Control of Con | 3  |                        |                              |                                   | 20  |              |                                     |
| Determination of the pattern of th | Expenses   |                        |                              | 000                               |   |              |                                     |
| Distriction of the part of t |  |                        |                              |                                   |   |              | 14                                  |
| Changes in inventories of finished goods, work in properes and stock in trade   43.00   20.00   0.00   0.00   0.00     Entrace costs of trade goods work in properes and stock in trade   43.00   20.00   0.00   0.00   0.00   0.00     Entrace costs of trade goods work in properes and stock in trade   43.00   23.21   0.81    |  | 370.99                 |                              |                                   |   |              |                                     |
| Finance cere cere cere cere cere cere cere c   |  | 0.00                   |                              |                                   | -   |              |                                     |
| Difference costs   Difference  |  | 43.30                  |                              |                                   |   |              |                                     |
| 11   Other Expenses   11   Other Expenses  |  | 47.03                  |                              |                                   |   |              | ,                                   |
| Other Expenses   Profit [loss] from operations before exceptional and extraordinary liens and tax   2120   12.24   21.18   35.54   31.55   3 |  | 11.74                  |                              |                                   |   |              |                                     |
| Profit [loss) from operations before exceptional and extraordinary lterns and tax   71,214  |  | 22.01                  |                              |                                   |   |              |                                     |
| Extraordinary terms   Frofit (Loss) before extraordinary terms and tax   37.77   32.43   336.11   203.35   335.30   33 |  |                        |                              |                                   |   | A. C. C.     |                                     |
| Extraordinary items         37.77         32.43         356.31         2013.55         1154.03         3           Extraordinary items         Frofit (loss) before extraordinary items and tax         37.77         32.43         32.43         2013.55         13.54.33         13.54.23         29.21           Instructuans         Frofit (loss) before extraordinary items and tax         0.00  | Profit (loss) from oncertians L. f.  |                        |                              | ľ                                 |   |              |                                     |
| Extraordinary items  | and selections before exceptional and  |                        |                              |                                   | 2013.95   |              | 1571.89                             |
| Take Eppense   | Extraordinary items before   |                        | 27.42                        |                                   | 92.38   |              | -95 03                              |
| Tax Expense   Profit (loss) before tax   37.77   3.243   14.25   9.00   0.00     And Credit Entitlement   6.25   4.85   0.00   14.56   0.00     And Credit Entitlement   Profit (loss) for the Period   14.28   0.00   0.00   0.00     And Credit Entitlement   Profit (loss) for the Period   14.28   0.00   0.00   0.00     And Credit Entitlement   Profit (loss) for the Period   14.28   0.00   0.00   0.00   0.00     And Credit Entitlement   Profit (loss) for the Period   14.28   0.00   0.00   0.00   0.00     And Credit Entitlement   Profit (loss) for the Period   14.28   0.00   0.00   0.00   0.00   0.00     And Credit Entitlement   Profit (loss) for the Period   14.28   0.00   0 |  |                        | 92.43                        |                                   | 92.38   |              | -95.03                              |
| Other rout tax         And Experient tax   | Tax Expense  |                        | 23.43                        |                                   | 00:00   |              | 000                                 |
| Met Profit (loss) from discontinuing operations after text         6.25         4.85         0.00         14.56         0.00           Deferred tax         Profit (loss) from expensions         Total Tax Expense         C.53         -4.85         0.00         -14.56         0.00           Net Profit (loss) from discontinuing operations before tax         Total Tax Expense         Total Tax Expense         0.00         <  | Current tax  |                        | 54.45                        |                                   | 92.38   |              | -95.03                              |
| Deferred tax     Deferred tax  | Mat Credit Entitelment   | 6.25                   | 4 85                         |                                   |   |              |                                     |
| Income tax earlier years   14,56   0.00   14,56   0.00   1.00   | Deferred tax   | -6.25                  | 4.00                         | 0.00                              | 14.56   |              | 100                                 |
| Net Profit (loss) for the period from continuing operations         Total Tax Expense         0.00         <   | Income tax earlier years   | 23.49                  | 1 75                         | 0.00                              | -14.56  |              | 000                                 |
| Net Profit (loss) from discontinuing operations         Total Tax Expense         23.49         -1.75         -0.00         0.00 </td <td></td> <td></td> <td>7.73</td> <td>-4.03</td> <td>22.09</td> <td>-10.75</td> <td>-30.04</td>  |  |                        | 7.73                         | -4.03                             | 22.09   | -10.75       | -30.04                              |
| Net Profit (loss) from discontinuing operations of the profit (loss) from discontinuing operations after tax         Net Profit (loss) from discontinuing operations before tax         14.28         3.418         -10.19         70.29         -10.75           Net Profit (loss) from discontinuing operations after tax         0.00  | Net Profit (loss) for the period from continuing   | 2                      | 1.75                         | 0.00                              | 00.00   | 0.00         | 40.00                               |
| Tax Expense of discontinuing operations after tax         0.00 <t< td=""><td></td><td>14.28</td><td>24.10</td><td>-4.03</td><td>22.09</td><td>-10.75</td><td>-20 13</td></t<>  |  | 14.28                  | 24.10                        | -4.03                             | 22.09   | -10.75       | -20 13                              |
| Net Profit (loss) from discontinuing operations after tax         Net Profit (loss) from discontinuing operations after tax         Net Profit (loss) from discontinuing operations after tax         Net Profit (loss) for the Period         0.00   |  | 0.00                   | 04.10                        | -10.19                            | 70.29   | -18.46       | 08 59-                              |
| Other comprehensive income         Net Profit (loss) for the Period         0.00  |  | 00.00                  | 00.0                         | 0.00                              | 00:00   | 0.00         | 000                                 |
| Other comprehensive income         Net Profit (loss) for the Period         14.28 bit loss)         3.00 bit loss)         0.00 bit  | Specialities operations after tax  | 000                    | 0.00                         | 0.00                              | 00.00   | 0.00         | 000                                 |
| Details of equity share capital  | Other comprehensive income   | 14.28                  | 0.00                         | 0.00                              | 00:00   | 0.00         | 000                                 |
| Details of equity share capital         Total Comprehensive Income         16.55         34.89         -0.36         0.92         -5.00           Paid-up equity share capital         Face value of equity share capital         507.17   |  | 77.6                   | 34.18                        | -10.19                            | 70.29   | -18.46       | 00:0                                |
| Paid-up equity share capital         20.25         34.89         -10.55         71.21         -23.46           Face value of equity share capital         507.17   | Details of equity share and and  | 16.55                  | 0.71                         | -0.36                             | 0.92  | -5.00        | 05.50                               |
| Face value of equity share capital         507.17         507   |  | CCOT                   | 34.89                        | -10.55                            | 71.21   | -23.46       | 75.7                                |
| Earnings per share         507.17  | Face value of equity share cantral   | 71 705                 |                              |                                   |   |              | 02:20                               |
| Basic earnings per share before extraordinary items         0.28         0.67         -0.20         1.39         -0.36           Notes ContdPage 2         Notes ContdPage 2         1.39         -0.36         -0.36         -0.36  |  | 10.01                  | 10.00                        | 507.17                            | 507.17  | 507.17       | F07 17                              |
| Diluted earnings per share before extraordinary items         0.28         0.67         -0.20         1.39         -0.36           Notes Contd Page 2         Notes Contd Page 2         1.39         -0.36         -0.36         -0.36  | Basic earnings per share hefore extraordinantia  |                        | 10.00                        | 10.00                             | 10.00   | 10.00        | 10.00                               |
| 0.28 0.67 -0.20 1.39 -0.36 -0.36 -0.36   | ii Diluted earnings per share hefere act action in the second in a | 0.28                   | 200                          |                                   |   |              | 0000                                |
| 0.30 0.36  | S and a second canadian tems   | 0.28                   | 0.07                         | -0.20                             | 1.39  | -0.36        | -130                                |
| Manager 1900   |  |                        | 0.07                         | -0.20                             | 1.39  | -0.36        | 1.30                                |
|  | Notes Contd Page 2   |                        |                              |                                   |   | -            | 7.30                                |
|  |  |                        |                              |                                   |   |              |                                     |

Place: Indore Date: 13.02.2023

Sanjay Sethi Managing Director DIN: 00090277

BERYL DRUGS LIMITED Gr. Floor, 133, Kanchan Bagh, Indore (M.P.) – 452 001. Tel./ Fax 0731-2517677

E-mail: beryldrugs25@yahoo.com

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 (Indian Accounting Standards) Rules 2015 as amended and other accounting principles generally accepted in India.

The figures for the quarter and nine month ended on 31st December, 2022 are the balancing figures between unaudited figures in respect of the nine month ended on December 31, 2022 and the published unaudited figures for the half

The above Financial Results for the quarter and nine month ended on 31st December 2022 have been reviewed by the Audit Committee and approved & taken on record by the Board at their Board meeting held on Friday, 13th February

The results for the quarter and nine month ended on 31st December 2022 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.

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.

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Place: Indore Date: 13.02.2023



## 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 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, 2022 and year to date April 01, 2022 to December 31, 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, Regulation52 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

004733C INDORF

**Chartered Accounts** FRN: 004733C

(Akshay Jain)

**Partner** M.No.447487

UDIN: 23447487BGUDWF6388

Date: 13/02/2023

Place: Indore