



BERYL DRUGS LIMITED

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

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

To,
The DCS-Listing
The Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Date-12 th Nov. 2019

Scrip Code: 524606

Subject: Submission of Unaudited Financial Results along with Auditor's Limited Review Report thereon- Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015

Dear Sir,

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015 we are pleased to enclose the following:

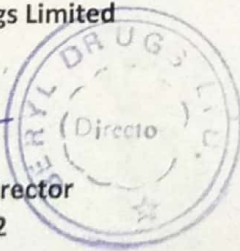
1. Unaudited Financial Results, statement of Assets and Liabilities and Cash Flow Statement for the Quarter and Half Year ended 30th September, 2019
2. Limited Review Report Dated 12.11.2019 of the Statutory Auditor of the Company.

You are requested to please consider and take on record the aforesaid disclosure as required host on the portal of the BSE for information of the general public and investors of the Company.

Thanking You,

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

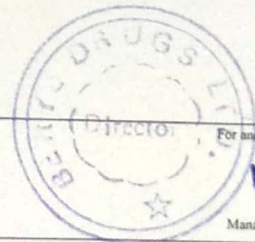

Statement of standalone Unaudited Result for the Quarter/ year ended 30/09/2019

(Rs in 000)

Particulars	Quarter ended			Half year ended		Year ended
	3 months ended (30-09-2019)	Preceding 3 months ended (30-06-2019)	Corresponding 3 months ended in the previous year (30-09-2018)	Year to date figures for current period ended (30-09-2019)	Year to date figures for previous period ended (30-09-2018)	Previous year ended (31-03-2019)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
Net sales or Revenue from Operations	32723.000	42303.000	35071.000	75026.000	76473.000	129598.000
Other operating revenues	686.000	27.000	888.000	713.000	1359.000	2438.000
Total Revenue from operations (net)	33409.000	42330.000	35959.000	75739.000	77832.000	132036.000
2 Expenses						
(a) Cost of materials consumed	16685.000	20350.000	19591.000	37035.000	41402.000	68492.000
(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	-1474.000	960.000	-1516.000	-514.000	2792.000	1295.000
(d) Employee benefit expense	2216.000	1978.000	2192.000	4194.000	4100.000	8455.000
(e) Finance costs	235.000	986.000	598.000	1221.000	990.000	1461.000
(f) Depreciation and amortisation expense	1045.000	1045.000	416.000	2090.000	1416.000	3241.000
(g) Other Expenses	12393.000	13160.000	12129.000	25553.000	22059.000	41129.000
Total expenses	31100.000	38479.000	33410.000	69579.000	72759.000	124073.000
3 Profit (loss) from operations before exceptional and extraordinary items and tax	2309.000	3851.000	2549.000	6160.000	5073.000	7963.000
4 Exceptional items	0.000	0.000	0.000	0.000	0.000	0.000
5 Profit (loss) before extraordinary items and tax	2309.000	3851.000	2549.000	6160.000	5073.000	7963.000
6 Extraordinary items	0.000	0.000	0.000	0.000	0.000	0.000
7 Profit (loss) before tax	2309.000	3851.000	2549.000	6160.000	5073.000	7963.000
8 Tax Expense						
Current tax	700.000	600.000	794.000	1300.000	1294.000	2562.000
Deferred tax	-126.000	-175.000	347.000	-301.000	347.000	-506.000
Total Tax Expenses	574.000	425.000	1141.000	999.000	1641.000	2056.000
9 Net Profit (loss) for the period from continuing operations	1735.000	3426.000	1408.000	5161.000	3432.000	5907.000
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	0.000	0.000	0.000	0.000	0.000	0.000
13 Net Profit (loss) for the Period	1735.000	3426.000	1408.000	5161.000	3432.000	5907.000
14 Other comprehensive income	-7.000	-82.000	3851.000	-89.000	3851.000	2703.000
15 Total Comprehensive Income	1728.000	3344.000	5259.000	5072.000	7283.000	8610.000
16 Details of equity share capital						
Paid-up equity share capital	50717.000	50717.000	50717.000	50717.000	50717.000	50717.000
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	0.68	0.28	1.02	0.68	1.16
ii Diluted earnings per share before extraordinary items	0.34	0.68	0.28	1.02	0.68	1.16

Notes:

- The Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12th Nov 2019. The Statutory Auditors have carried out a limited review of the results for the quarter ended Sep 30, 2019.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) Prescribed under section 133 of the Companies Act, 2013, & other recognized accounting practices & policies to the extent applicable.
- The Income from Operations is from one segment namely "Pharmaceutical Industry".
- Previous period exp. have been regrouped / rearranged, wherever necessary.
- The Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.


 For and behalf of the Board

 Sanjay Sethi
 Managing Director

Place : Indore
Date : 12.11.2019

BERYL DRUGS LIMITED
133, Kanchan Bagh, Indore (M.P.) – 452 001.
Tel./ Fax 0731-2517677
E-mail : beryldrugs25@yahoo.com
CIN : L02423MP1993PLC007840

Statement of Assets and Liabilities

(Rs in 000)

Sr. No.	Particulars	AS AT YEAR ENDED 30.09.2019 (UNAUDITED)	AS AT YEAR ENDED 31.3.2019 (AUDITED)
	ASSETS		
1	Non-current assets		
	Property plant and equipment	16489	18100
	Investment Property	1370	1477
	Capital Work-in-Progress	69149	62373
	Intangible assets	48	43
	Financial Assets		
	Investments	4952	4769
	Other Financial Assets	116	112
	Other Non-current assets	4521	4075
	Total Non-Current assets	96645	90949
2	Current assets		
	Inventories	8817	7638
	Financial Assets		
	Investments		
	Trade receivables	32557	34372
	Cash and cash equivalents	2816	998
	Loans	0	0
	Other Financial Assets	920	890
	Deferred tax Asset (Net)	1014	763
	Other Current Assets	11317	10097
	Asset Held for Sale	0	0
	Total Current assets	57441	54758
	Total Assets	154086	145707
	EQUITY AND LIABILITIES		
	Equity		
	Equity Share capital	50937	50937
	Other Equity	29416	24344
	Total Equity	80353	75281
	Liabilities		
1	Non-current liabilities		
	Financial Liabilities		
	Borrowings	11653	12974
	Provisions	2524	2107
	Total non-current liabilities	14177	15081
2	Current liabilities		
	Financial Liabilities		
	Borrowings	24424	17566
	Trade payables	17333	17902
	Other Financial Liabilities	1668	1905
	Other Current liabilities	16070	17843
	Provisions	61	129
	Total current liabilities	59556	55345
	Total Liabilities	73733	70426
	Total Equity and Liabilities	154086	145707

-of BERYL DRUGS LTD.

Managing Director/Director

BERYL DRUGS LIMITED
133, KANCHAN BAGH
INDORE (M.P.)
CASH FLOW STATEMENT
FOR THE YEAR HALF YEAR ENDED 30th SEPTEMBER, 2019

	Amount in Rupees	
	30th September 2019	31st March 2019
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Loss Before Tax as per Statement of Profit and Loss	6159965	7962944
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	0	(83830)
Depreciation / Amortisation and Depletion Expense	2090000	3240866
Rental Income	(636516)	(1262637)
Interest Income	(77313)	(538237)
Finance costs	1221372	1461469
Other Comprehensive Income	(37600)	2739090
Operating Profit before Working Capital Changes	8719908	13519665
Adjusted for:		
Inventories	(1178325)	5834787
Increase/ (Decrease) in Trade Payables	(569492)	3361701
(Increase) / Decrease in Trade Receivables	1814469	13889263
Other Current Assets	(1219734)	(6575324)
Other Financial Assets	(33357)	814630
Other Current Liabilities	(2752118)	7504032
Other Financial Liabilities	0	0
Provisions	348810	316755
Cash Generated from Operations	5130161	38665509
Taxes Paid (Net)	(320886)	(2588635)
Net Cash flow from Operating Activities	4809275	36076874
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(377890)	(914498)
Proceeds from disposal of tangible and intangible assets	0	323500
Capital Work in Progress	(6776909)	(61615941)
Capital Advances and Others	(446246)	3697523
Proceeds from Loans	0	6633676
Changes in the value of Investments	(183168)	(2598272)
Interest Income	77313	538237
Rental Income	636516	1262637
Net Cash flow (Used in) Investing Activities	(7070384)	(52673138)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	0	15048000
Repayment of Long Term Borrowings	(1557981)	(1133443)
Short Term Borrowings	6858502	3700048
Finance Costs	(1221372)	(1461469)
Net Cash flow from/(Used in) Financing Activities	4079149	16153136
Net (Decrease) in Cash and Cash Equivalents	1818040	(443128)
Opening Balance of Cash and Cash Equivalents	997888	1441016
Closing Balance of Cash and Cash Equivalents	2815928	997888

- 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.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS



SANJAY SETHI
(MANAGING DIRECTOR) ☆
DIN:00090277

PLACE: INDORE
DATE: 12.11.2019

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



LIMITED REVIEW REPORT

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 and half year ended **30th September, 2019** 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.

FOR- PRATEEK JAIN AND CO.
CHARTERED ACCOUNTANTS

FRN-009494C

UDIN: 19079214AAAADJ7566



Prateek Jain
PRATEEK JAIN
PROPRIETOR
M. No. 079214

Date: 12th November, 2019

Place: Indore