



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: 13.11.2024

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 5/2024-2025 Board Meeting held on 13.11.2024 has approved the Unaudited Financial Results of the Company for the Quarter/Half Year ended 30.09.2024.

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
133, Kanchan Bagh, Indore (M.P.) - 452001
Tel./ Fax 0731-2517677
E-mail : beryldrugs25@yahoo.com

ANNEXURE I

Submission of Unaudited Financial Result by Companies Other than Banks

Part I

(Rs in lacs)

Statement of standalone Unaudited Result for the Quarter/half year ended 30/09/2024

Particulars	Quarter ended			Half year ended		Year ended
	3 months ended (30-09-2024)	Preceding 3 months ended (30-06-2024)	Corresponding 3 months ended in the previous year (30-09- 2023)	Year to date figures for current period ended (30-09-2024)	Year to date figures for previous period ended (30-09-2023)	Previous year ended (31-03-2024)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue From Operations						
Net sales or Revenue from Operations	561.42	624.91	802.62	1186.33	1613.15	2672.96
Other operating revenues	3.10	3.82	5.93	6.92	12.46	39.51
Total Income	564.52	628.73	808.55	1193.25	1625.61	2712.48
2 Expenses						
(a) Cost of materials consumed	266.75	336.14	342.73	602.89	692.30	1331.36
(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	1.35	9.11	(10.09)	10.46	(0.87)	(16.72)
(d) Employee benefit expense	50.13	49.64	45.03	99.77	89.28	192.73
(e) Finance costs	12.26	20.77	9.72	33.03	21.73	46.35
(f) Depreciation and amortisation expense	33.48	28.17	29.48	61.65	57.71	120.07
(g) Other Expenses	189.78	135.33	359.08	325.11	659.82	937.71
Total expenses	553.75	579.16	775.95	1132.91	1519.97	2611.51
3 Profit before tax (1-2)	10.77	49.57	32.60	60.34	105.64	100.97
4 Tax Expense						
Current tax	12.43	13.75	15.56	26.18	39.29	43.17
Adjustments in respect of current income tax of prior years	0.00	0.00	0.00	0.00	0.72	0.72
Deferred tax	-2.35	(0.97)	(10.39)	(3.32)	(14.83)	(19.79)
Total Tax Expenses	10.08	12.78	5.17	22.86	25.18	24.11
5 Profit after tax (3- 4)	0.69	36.79	27.43	37.48	80.46	76.86
Other comprehensive income	0.25	0.27	-16.65	0.52	14.51	8.83
6 Total Comprehensive Income	0.94	37.06	10.78	38.00	94.97	85.70
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	0.01	0.73	0.54	0.74	1.59	1.52
(b) Diluted earnings per share before extraordinary items	0.01	0.73	0.54	0.74	1.59	1.52

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 2024 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 13th Nov.2024 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.
- The above results were taken on record at the meeting of the board of director held on November 13th, 2024.

For and on behalf of the Board of Directors
For Beryl Drugs Limited



Place: Indore
Date : 13.11.2024

BERYL DRUGS LIMITED
133, KANCHAN BAGH INDORE (M.P.)
CIN: L02423MP1993PLC007840

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2024

(Rs. In Lacs)

PARTICULARS	As At 30/09/2023	As At 30/09/2023	As At 30/03/2024
	(Unaudited)	(Unaudited)	(Audited)
ASSETS			
Non-Current Assets			
Property Plant and Equipment	706.38	601.31	596.14
Capital Work-in-Progress	0.00	0.00	0.00
Investment Property	20.38	20.89	20.38
Other Intangible Assets	0.09	0.09	0.09
Financial Assets			
Investments	0.00	29.55	0.00
Trade Receivables	0.00	21.56	0.00
Loans	0	0.00	0.00
Other Financial Assets	18.63	0.00	22.23
Deferred Tax Assets (Net)	13.46	3.92	10.33
Other Non-Current Assets	45.01	77.26	77.34
Total Non-Current Assets	803.95	754.58	726.51
Current Assets			
Inventories	126.26	102.57	126.02
Financial Assets			
Investments	0.00	0.00	0.00
Trade Receivables	725.14	902.00	758.39
Cash and cash equivalents	7.93	25.49	12.49
Bank Balance other than above	9.83	18.70	9.82
Loans	0.00	1.50	0.00
Other Financial Assets	9.10	73.31	43.82
Current Tax Asset (Net)	0	0.00	0.00
Other Current Assets	17.94	49.77	71.64
Assets held for Sale		0.00	0.00
Total Current Assets	896.20	1173.34	1022.18
Total Assets	1700.15	1927.92	1748.69
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	509.37	509.37	509.37
Other Equity	420.95	392.24	382.95
Total Equity	930.32	901.61	892.32
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Borrowings	257.53	254.10	240.38
Provisions	42.21	36.79	40.44
Deferred Tax Liabilities (Net)	0.00	0.00	0.00
Other Non-Current Liabilities	0.00	0.00	0.00
Total Non-Current Liabilities	299.74	290.89	280.82
Current Liabilities			
Financial Liabilities			
Borrowings	195.59	242.05	269.01
Trade payables			
: Outstanding dues of Micro, Small and Medium Enterprises	23.78	10.71	39.49
: Outstanding dues of creditors other than MSME	53.34	350.55	162.12
Other Financial Liabilities	43.95	55.76	31.12
Other Current Liabilities	107.69	48.63	56.48
Provisions	8.44	6.07	6.34
Liabilities Classified held for sale	0.00	0.00	0.00
Current Tax Liabilities (Net)	37.30	21.65	10.98
Total Current Liabilities	470.09	735.42	575.54
Total Liabilities	769.83	1026.31	856.36
Total Equity and Liabilities	1700.15	1927.92	1748.69

For and on behalf of the Board of Directors
For Beryl Drugs Limited



SANJAY SETHI
(MANAGING DIRECTOR)
DIN:00090277

Date: 13/11/2024
Place: Indore

Beryl Drugs Limited

CIN : L02423MP1993PLC007840

Registered Office : 133, Kanchan Bagh Colony, Indore (M.P.)-452001

Statement of Cash Flow for the Six Month ended on 30th September 2024

S. No. Particulars	(Rs. In lacs)		
	For the six month 30-09-24 Unaudited	For the six month 30-09-23 Unaudited	For the year ended 31-03-24 Audited
A Cash Flow from Operating Activities			
1 Profit Before Tax			
Add : Depreciation, Amortization and Impairment	60.33	105.64	100.97
Add : Finance Cost	61.65	57.71	120.07
Less : Rental Income	33.03	21.73	46.35
Less : Dividened Received	-06.68	-6.37	-12.73
Less : Actuarial gain of PVBDO	00.00	00.00	00.00
Less : Profit on sales of fixed Assets	00.18	00.00	00.00
Less : Capital Gain on Sale of Shares	00.00	00.00	-01.07
	00.00	00.00	00.00
2 Operating Profit Before Working Capital Changes	148.51	178.71	253.60
3 Adjustment for :			
(Increase) / Decrease in Operating Assets			
Inventories			
Trade Receivables	-00.24	2.89	-20.55
Other Financial Assets	33.25	-233.54	-68.38
Other Non Current Assets	38.32	38.3	45.57
Other Current Assets	32.34	-1.35	00.33
	53.70	29.02	14.39
Increase/(Decrease) in Operating Liabilities and Provisions			
Provisions			
Trade Payables	03.82	-0.65	08.13
Other Financial Liabilities	-124.49	36.49	-123.17
Other Current Liabilities	12.83	13.46	-11.18
	51.21	-24.52	03.33
4 Cash Flow used in Operations			
Payment of Income Tax	249.25	38.81	102.07
Net Cash Used in Operating Activities (A)	-11.12	-14.29	-20.04
	238.13	24.52	82.02
B Cash Flow from Investing Activities			
1 Purchase of Property Plant and Equipments (PPE)	-160.07	-77.45	-135.16
2 Proceeds from Government Grant in respect of tangible assets			00.00
3 Proceeds from Sales of Tangible Assets			02.10
4 Capital Advances and Others	00.00	00.00	-09.00
5 Proceeds from Sales of Investments	00.00	13.14	21.90
6 Rental Income	00.00	00.00	12.73
7 Bank Balances other than Cash & Cash Equivalents	06.68	6.37	19.26
8 Payment of Liabilities Held for Sale	-00.01	10.38	-20.00
9 Dividend Income	00.00	00.00	00.00
	00.00	00.00	00.00
Net Cash Used in Investing Activities (B)	-153.39	-47.56	-108.17
C Cash Flow from Financing Activities			
1 Changes in Short Term Borrowings			
2 Proceeds from Long Term Borrowings	-73.43	59.78	79.69
3 Repayment of Long Term Borrowings	00.00	00.00	00.00
4 Finance Costs	17.16	-17.84	-24.51
5 Loans Given	-33.03	-21.73	-46.35
6 Receipt of Loan Given	00.00	00.00	00.00
	00.00	00.00	01.50
Net Cash Used in Financing Activities (C)	-89.30	20.21	10.32
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-04.56	-2.83	-15.82
Cash and Cash Equivalents at the Beginning of the Year	12.49	28.31	28.31
Cash and Cash Equivalents at the End of the Year	07.93	25.47	12.49
Components of Cash and Cash Equivalents:			
Cash on Hand			
Balance with bank in Current Account	07.87	16.23	09.91
Fixed Deposit having maturity less than 3 months	00.06	0.26	02.59
	00.00	9	00.00
	07.93	25.47	12.49

For and on behalf of the Board of Directors



Date: 13/11/2024

Place: Indore

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)

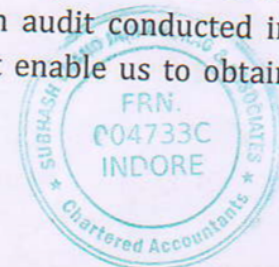
The Board of Directors

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 September 30, 2024 and the year to date result for the period from April 01, 2024 to September 30, 2024 ("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.

For Subhash Chand Jain Anurag & Associates
Chartered Accountants



FRN: 004733C

AKSHAY JAIN Digitally signed
by AKSHAY JAIN
Date: 2024.11.13
13:56:41 +05'30'

(Akshay Jain)

Partner

M.No.447487

UDIN:24447487BKAGMV7475

Date : 13/11/2024

Place: Indore