



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: 30th June, 2021

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

Sub: SUBMISSION OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2021 UNDER REGULATION 33 OF THE SECURITIES & EXCHANGE BOARD OF INDIA (LISTING OBLIGATION & DISCLOSURE REQUIREMENTS) REGULATION, 2015

Sir/ Madam,

This is with reference to the above; Please find attached the Audited Financial Results for the year ended 31st March, 2021 as per format prescribed under the regulation 33 of the Securities & Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulation, 2015. Please take the attached Financials on your record.

Kindly take on your record.

Thanking You,

Yours Faithfully,

For Beryl Drugs Limited


Sudhir Sethi,
Chairman & Director
DIN: 00090172



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



INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF BERYL DRUGS LIMITED, PURSUANT TO REGULATION 33 OF THE SECURITIES AND EXCHANGE BOARD OF INDIA'S Listing Obligations and Disclosure Requirements) REGULATIONS, 2015

To

The Board of Directors

BERYL DRUGS LIMITED

133, Kanchan Bagh,

Indore MP - 452001

We have audited the quarterly financial results of **BERYL DRUGS LIMITED** ("the Company") for the quarter ended **31st March 2021** and the year to date results for the period April 1, 2020 to March 31, 2021, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's Management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under section 133 of the Companies Act, 2013 read with relevant Rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other Accounting Principles Generally Accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).

An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results :

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in this regard, and
- ii) give a true and fair view of the net profit and total comprehensive income and other financial information for the quarter ended March 31, 2021 as well as the year to date results for the period from April 1, 2020 to March 31, 2021.

Place of Signature: Indore

Date: 30.06.2021



FOR PRATEEK JAIN AND CO.
CHARTERED ACCOUNTANTS

FRN-009494C

UDIN:21079214AAAAABG1555

Prateek Jain

PRATEEK JAIN

PROPRIETOR

M. No. 079214



BERYL DRUGS LIMITED

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30th June, 2021

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
MUMBAI – 400 001

Subject: Submission of declaration as per Second proviso to the Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 for the Annual Audited Financial Results for the year ended 31st March, 2021.

Dear Sirs,

We hereby submit the following declaration regarding unmodified Auditors Report on the Audited Financial Results/Statements for the year 31st March, 2021 as audited by the Auditors of the Company.

DECLARATION

Pursuant to the Regulation 33(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, and amendments made therein vide SEBI Circular No SEBI/LAD-NRO/GN/2016-17 dated 25th May, 2016 and further amendment dated 27th May, 2016, We, the undersigned do hereby declare that in the Audit Report, accompanying the Annual Audited Financial Statements of M/s Beryl Drugs Limited for the financial year ended on 31.03.2021, the Auditor does not expressed any Modified Opinion(s)/ Audit Qualification(s)/ or other Reservation(s) and accordingly the the statement on impact of audit qualifications is not required to be given.

Kindly take the same on your record.

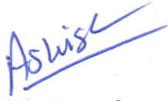
Thanking You,

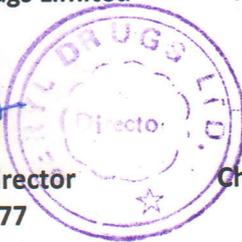
Yours Faithfully,

For Beryl Drugs Limited

for Beryl Drugs Limited


Sanjay Sethi
Managing Director
DIN: 00090277


Ashish Baraskar
Chief Financial Officer





BERYL DRUGS LIMITED

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Date: 30th June, 2021

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

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

I, Ashish Baraskar, Chief Financial Officer of Beryl Drugs Limited (CIN: L02423MP1993PLC007840) having its Registered Office at 133, Kanchan Bagh, Indore- 452001 hereby declare that in terms of the proviso of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment), Regulations, 2016, vide Circular no. CIR/CFD/CMD/S6/2016 Dated May, 27, 2016, The Statutory Auditors of the Company, M/S Prateek Jain & Co. Chartered Accountants, Indore has issued, The Audit Report for the Annual Audited Financial statements with an unmodified opinion for the Financial Year ended 31st March, 2021

Kindly take on your record.

Thanking You,

Yours Faithfully,

For Beryl Drugs Limited

Ashish Baraskar
Chief Financial Officer



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

Part I Submission of Audited Financial Result by Companies Other than Banks

Statement of standalone Audited Result for the Quarter/ year ended 31/03/2021

(Rs in 000)

Particulars	Quarter ended			Year Ended	
	3 months ended (31-03-2021)	Preceding 3 months ended (31-12-2020)	Corresponding 3 months ended in the previous year (31-03-2020)	Year to date figures for current period ended (31-03-2021)	Year to date figures for previous period ended (31-03-2020)
	Audited	Unaudited	Audited	Audited	Audited
1 Revenue From Operations					
Net sales or Revenue from Operations	60647	20626	30607	140929	128151
Other operating revenues	(3902)	341	492	1871	2331
Total Revenue from operations (net)	56745	20967	31099	142800	130482
2 Expenses					
(a) Cost of materials consumed	24691	14591	16822	74517	66779
(b) Purchases of stock-in-trade	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	10750	(7370)	3078	(327)	(700)
(d) Employee benefit expense	3278	3339	2600	11768	9653
(e) Finance costs	1412	926	1385	4657	3210
(f) Depreciation and amortisation expense	2359	3458	2504	12735	6594
(g) Other Expenses	15617	8712	10876	40489	43367
Total expenses	58107	23656	37265	143839	128903
Profit (loss) from operations before exceptional items and tax	(1362)	(2689)	(6166)	(1039)	1579
4 Exceptional items					
5 Profit (loss) before tax	4518	0	0	4518	0
6 Tax Expense	3156	(2689)	(6166)	3479	1579
Current tax					
Deferred tax	(460)	8	(1655)	8	(355)
Total Tax Expenses	2444	(994)	705	1075	1455
7 Net Profit (loss) for the period from continuing operations	1984	(986)	(950)	1083	1100
8 Net Profit (loss) from discontinuing operations before tax	1172	(1703)	(5216)	2396	479
9 Tax Expense of discontinuing operations	0	0	0	0	0
10 Net Profit (loss) from discontinuing operations after tax	0	0	0	0	0
11 Net Profit (loss) for the Period	1172	(1703)	(5216)	2396	479
12 Other comprehensive income					
(j) Items that will not be reclassified to Statement of Profit and Loss	570	(908)	627	643	494
(k) Items that will be reclassified to Statement of Profit and Loss	0	0	0	0	0
Total Comprehensive Income	1742	(2511)	(4589)	3039	973
14 Details of equity share capital					
Paid-up equity share capital	50717	50717	50717	50717	50717
Face value of equity share capital	10	10	10	10	10
15 Earnings per share					
i Basic earnings per share before extraordinary items	0.23	(0.34)	(1.03)	0.47	0.09
ii Diluted earnings per share before extraordinary items	0.23	(0.34)	(1.03)	0.47	0.09

Notes to the Results:

- The above financial results have been reviewed by the Audit Committee in its meeting held on 30.6.2021 and taken on record by Board of Directors in its meeting held on 30.6.2021. The Statutory Auditors have conducted the Audit of the Financial Statements and have expressed an unqualified audit opinion.
- 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 and in Compliance with Regulation 33 of the Listing Agreement Regulation.
- The figures for the quarter ended March 31, 2021 are balancing figures between audited figures in respect of full financial year ended March 31, 2021 and the unaudited published figure upto December 31, 2020 being the end of third quarter of the financial year which were subjected to limited review.
- Exceptional Items includes Profit on sale of Investments Rs. 45.18 Lacs
- Depreciation on fixed assets is provided on written down value method as per the estimated remaining useful life of assets.
- Revenue from Operations is net of GST.
- Earnings per share amount is shown in Rupees.
- The Company has identified "Pharmaceutical Industry" as the single operating segment for the continued operations in the standalone financial statements as per Ind AS 108 "Operating Segments".
- The Company has considered the possible effects that may result from the Pandemic related to Covid-19 in the preparation of these financial statements including the recoverability of carrying amounts of financial and non financial assets. In developing the assumption relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company has at the date of approval of these financial statements, used internal and external sources of information that the carrying amount of these assets will be recovered.
- Previous period figures have been regrouped/ reclassified wherever necessary to conform to current period classification.

For and on behalf of the Board of Directors of
BERYL DRUGS LIMITED

(Director)

Sanjay Sethi
Managing Director
DIN 00090277

Date: 30th June 2021
Place: Indore

BERYL DRUGS LIMITED

CIN: L02423MP1993PLC007840

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st March 2021

(Rs. in 000)

PARTICULARS	As at 31st March 2021	As at 31st March 2020
ASSETS		
Non-current assets		
Property plant and equipment	73,244	83,334
Capital Work-in-Progress	-	-
Investment Property	1,960	2,627
Other Intangible assets	39	71
Financial Assets		
Investments	1,196	5,617
Trade Receivables	-	-
Loans	-	-
Other Financial Assets	-	-
Deferred Tax Assets (Net)	-	-
Other Non-current assets	8,521	2,330
Total Non-Current assets	84,960	93,980
Current Assets		
Inventories	22,690	11,573
Financial Assets		
Investments	-	-
Trade receivables	45,408	34,541
Cash and cash equivalents	4,521	3,963
Loans	-	-
Other Financial Assets	2,059	1,952
Current Tax Asset (Net)	1,088	615
Other Current Assets	25,290	22,492
Assets held for sale	466	-
Total Current assets	101,522	75,137
Total Assets	186,482	169,118
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	50,937	50,937
Other Equity	28,357	25,318
Total Equity	79,294	76,255
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	19,863	23,123
Provisions	3,140	2,657
Deferred Tax Liabilities (Net)	2,053	806
Other Non-Current Liabilities	-	-
Total non-current liabilities	25,056	26,586
Current liabilities		
Financial Liabilities		
Borrowings	23,536	23,929
Trade payables	22,201	18,021
Other Financial Liabilities	19,753	19,927
Other Current liabilities	15,986	4,135
Provisions	655	265
Total current liabilities	82,132	66,277
Total Liabilities	107,188	92,863
Total Equity and Liabilities	186,482	169,118

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS


 SANJAY SETHI (Director)

BERYL DRUGS LIMITED
CIN:L02423MP1993PLC007840
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH, 2021

	2020-21	2019-20
(Rs.in000)		
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Loss Before Tax as per Statement of Profit and Loss	3,480	1,579
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	-	-
Depreciation / Amortisation Expense	12,735	6,595
Rental Income	(1262)	(1,273)
Interest Income	(173)	(188)
Finance costs	4657	3,210
Profit on sale of Investments	(4519)	-
<i>Operating Profit before Working Capital Changes</i>	<i>14918</i>	<i>9,923</i>
Adjusted for:		
Inventories	(11116)	(3,935)
Increase/ (Decrease) in Trade Payables	4180	119
(Increase) / Decrease in Trade Receivables	(10867)	(169)
Other Current Assets	(2798)	(4,308)
Other Financial Assets	(107)	(950)
Other Financial Liabilities	(2713)	829
Other Current Liabilities	11584	1,382
Provisions	911	447
Cash Generated from Operations	3993	3,337
Taxes Paid (Net)	(215)	(1,489)
Net Cash flow from Operating Activities	3778	1,848
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(10529)	(18752)
Proceeds from Government Grant in respect of tangible assets	8117	0
Capital Work in Progress	0	0
Capital Advances and Others	(6190)	1744
Proceeds from Sale of Investments	9716	0
Interest Income	173	188
Rental Income	1262	1273
Net Cash flow (Used in) Investing Activities	2550	(15547)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Long Term Borrowings	7600	17392
Repayment of Long Term Borrowings	(8321)	(3881)
Short Term Borrowings	(393)	6363
Finance Costs	(4657)	(3210)
Net Cash flow from/(Used in) Financing Activities	(5770)	16665
Net (Decrease) in Cash and Cash Equivalents	558	2965
Opening Balance of Cash and Cash Equivalents	3963	998
Closing Balance of Cash and Cash Equivalents (as per Note No.13)	4521	3963

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

FOR AND ON BEHALF OF THE BOARD OF DIRECTOR


SANJAY SETHI
(MANAGING DIRECTOR)
DIN:00090277



PLACE: INDORE
Date: 30.06.2021