

General information about company	
Scrip code	524606
Name of company	BERYL Drugs Ltd
Class of security	Equity
Date of start of financial year	01-04-2017
Date of end of financial year	31-03-2018
Date of board meeting when results were approved	04-11-2017
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	27-10-2017
Description of presentation currency	INR
Level of rounding used in financial results	Thousands
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Pharmaceutical Indusrty
Start time of board meeting	12:00
End time of board meeting	15:40

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2017	01-04-2017
B	Date of end of reporting period	30-09-2017	30-09-2017
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I			
1	Income		
	Revenue from operations	32184	80654
	Other income	214	592
	Total income	32398	81246
2	Expenses		
(a)	Cost of materials consumed	22522	48559
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1454	12359
(d)	Employee benefit expense	1721	3376
(e)	Finance costs	317	690
(f)	Depreciation, depletion and amortisation expense	1000	2000
(f)	Other Expenses		
1	Other Expenses	4226	11869
10			
	Total other expenses	4226	11869
	Total expenses	31240	78853

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	1158	2393
4	Exceptional items	4568	4568
5	Total profit before tax	5726	6961
7	Tax expense		
8	Current tax	300	600
9	Deferred tax	0	0
10	Total tax expenses	300	600
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	5426	6361
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	5426	6361

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Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results – Ind-AS			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	5426	6361
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital		
	Face value of equity share capital		
27	Details of debt securities		
	Paid-up debt capital		
	Face value of debt securities		
28	Reserves excluding revaluation reserve		
29	Debenture redemption reserve		
30	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.169	0.354
	Diluted earnings (loss) per share from continuing operations	0.169	0.354
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.169	0.354
	Diluted earnings (loss) per share from continuing and discontinued operations	0.169	0.354
31	Debt equity ratio		
32	Debt service coverage ratio		
33	Interest service coverage ratio		
34	Disclosure of notes on financial results	Textual Information(1)	

Text Block	
Textual Information(1)	<ol style="list-style-type: none">1. The Quaterly results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 04th Nov 2017. The Statutory Auditors have caried our a limited review of the results for the quarter ended Sep 30, 2017.2. 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. Beginning from April 1st , 2017 company has for the first time adopted Ind AS with transition date of April 1st , 2017.3. The Income from Operations is from one segment namely “Pharmaceutical Indusrty”.4. Previous period exp. have been regrouped / rearranged, wherever necessary.5. taxes and depreciation are calculated on proportionate basis on annual estimated basis.6. The Ind AS compliant financial results, Pretaining to period ended Sep 30, 2016 have not been subject to limited review or audit. However, the Company’s management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.7. Reconciliation of Profit reported in accordance with previous Indian GAAP (IGAAP) to total comprehensive Income in accordance with Ind AS is given below:

Statement of Asset and Liabilities		
Particulars	Half year ended (dd-mm-yyyy)	Previous year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2017	01-04-2016
Date of end of reporting period	30-09-2017	31-03-2017
Whether results are audited or unaudited	Unaudited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment	0	0
Capital work-in-progress	0	0
Investment property	0	0
Goodwill	0	0
Other intangible assets	23188	22575
Intangible assets under development	62	62
Biological assets other than bearer plants	0	0
Investments accounted for using equity method	0	0
Non-current financial assets		
Non-current investments	6784	6784
Trade receivables, non-current	0	0
Loans, non-current	1747	7813
Other non-current financial assets	0	0
Total non-current financial assets	8531	14597
Deferred tax assets (net)	2781	2781
Other non-current assets	0	0
Total non-current assets	34562	40015
2 Current assets		
Inventories	14540	26899
Current financial asset		
Current investments	0	0
Trade receivables, current	46832	35954
Cash and cash equivalents	7528	7653
Bank balance other than cash and cash equivalents	0	0
Loans, current	3633	1609
Other current financial assets	4965	1330
Total current financial assets	62958	46546
Current tax assets (net)	0	0
Other current assets	0	0
Total current assets	77498	73445

Statement of Asset and Liabilities			
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Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
3	Non-current assets classified as held for sale	0	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0	0
Total assets		112060	113460
Equity and liabilities			
Equity			
Equity attributable to owners of parent			
Equity share capital		50937	50937
Other equity		30314	17008
Total equity attributable to owners of parent		81251	67945
Non controlling interest			
Total equity		81251	67945
Liabilities			
Non-current liabilities			
Non-current financial liabilities			
Borrowings, non-current		996	948
Trade payables, non-current		0	0
Other non-current financial liabilities		0	0
Total non-current financial liabilities		996	948
Provisions, non-current		3944	2135
Deferred tax liabilities (net)		0	0
Deferred government grants, Non-current		0	0
Other non-current liabilities		0	0
Total non-current liabilities		4940	3083
Current liabilities			
Current financial liabilities			
Borrowings, current		14536	15954
Trade payables, current		7622	11559
Other current financial liabilities		0	0
Total current financial liabilities		22158	27513
Other current liabilities		1318	14083
Provisions, current		2393	836
Current tax liabilities (Net)			
Deferred government grants, Current			
Total current liabilities		25869	42432
3	Liabilities directly associated with assets in disposal group classified as held for sale		
4	Regulatory deferral account credit balances and related deferred tax liability		
Total liabilities		30809	45515

	Total equity and liabilities	112060	113460
	Disclosure of notes on assets and liabilities		

