

General information about company	
Scrip code	524606
NSE Symbol	
MSEI Symbol	
ISIN*	INE508J01015
Name of company	BERYL DRUGS LTD
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2018
Date of end of financial year	31-03-2019
Date of board meeting when results were approved	13-11-2018
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2018
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 Industrty
Start date and time of board meeting	13-11-2018 18:00
End date and time of board meeting	13-11-2018 21:15
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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	01-07-2018	01-04-2018
B	Date of end of reporting period	30-09-2018	30-09-2018
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
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.		
1	Income		
	Revenue from operations	35071	76473
	Other income	888	1359
	Total income	35959	77832
2	Expenses		
(a)	Cost of materials consumed	19591	41402
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1516	2792
(d)	Employee benefit expense	2192	4100
(e)	Finance costs	598	990
(f)	Depreciation, depletion and amortisation expense	416	1416
(f)	Other Expenses		
1	Other Expenses	12129	22059
10			
	Total other expenses	12129	22059
	Total expenses	33410	72759

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	2549	5073
4	Exceptional items	0	0
5	Total profit before tax	2549	5073
7	Tax expense		
8	Current tax	794	1294
9	Deferred tax	347	347
10	Total tax expenses	1141	1641
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	1408	3432
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	1408	3432
22	Other comprehensive income net of taxes	3851	3851

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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	5259	7283
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	50717	50717
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.28	0.68
	Diluted earnings (loss) per share from continuing operations	0.28	0.68
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.28	0.68
	Diluted earnings (loss) per share from discontinued operations	0.28	0.68
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.56	1.36
	Diluted earnings (loss) per share from continuing and discontinued operations	0.56	1.36
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2018
Date of end of reporting period	30-09-2018
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	31253
Capital work-in-progress	5939
Investment property	1686
Goodwill	0
Other intangible assets	50
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	5848
Trade receivables, non-current	
Loans, non-current	5565
Other non-current financial assets	
Total non-current financial assets	11413
Deferred tax assets (net)	
Other non-current assets	16127
Total non-current assets	66468
2 Current assets	
Inventories	7521
Current financial asset	
Current investments	0
Trade receivables, current	47194
Cash and cash equivalents	1932
Bank balance other than cash and cash equivalents	0
Loans, current	1338
Other current financial assets	1918
Total current financial assets	52382
Current tax assets (net)	
Other current assets	7175
Total current assets	67078

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2018
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	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	133546
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	50937
	Other equity	23017
	Total equity attributable to owners of parent	73954
	Non controlling interest	
	Total equity	73954
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	14139
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	14139
	Provisions, non-current	2093
	Deferred tax liabilities (net)	115
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	16347
Current liabilities		
Current financial liabilities		
	Borrowings, current	7631
	Trade payables, current	16086
	Other current financial liabilities	1777
	Total current financial liabilities	25494
	Other current liabilities	17708
	Provisions, current	43
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	43245
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	59592
	Total equity and liabilities	133546
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2018	01-04-2018
Date of end of reporting period	30-09-2018	30-09-2018
Whether accounts are audited or unaudited		
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

