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

ANNEXURE I

Submission of Audited Financial Result by Companies Other than Banks

Part I

(Rs in lakhs)

Statement of standalone Audited Result for the Quarter/ year ended 31/03/2023

Particulars	Quarter ended			Year Ended	
	3 months ended (31-03-2023)	Preceding 3 months ended (31-12-2022)	Corresponding 3 months ended in the previous year (31-03-2022)	Year to date figures for current period ended (31-03-2023)	Year to date figures for previous period ended (31-03-2022)

Beryl Drugs Limited

CIN : L02423MP1993PLC007840

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

Statement of assets and liabilities as at 31st March 2023

. No.	Particulars	As at 31st March 2023	As at 31st March 2022
I	**Asset**		
A	**Non-Current Assets**		
	1 Property, Plant and Equipment	581.04	585.95
	2 Investment Property	21.39	18.00
	3 Other Intangible assets	0.12	0.22
	4 Financial assets		
	a) Investments	15.28	15.85
	b) Other Financial Assets	13.14	13.50
	5 Deferred Tax Assets (Net)	12.62	18.64
	6 Other Non-Current Assets	75.91	77.01
	Total Non Current Assets	**719.50**	**729.17**
B	**Current Assets**		
	1 Inventories	105.46	297.82
	2 Financial Assets		
	a) Investments	0.00	0.00
	b) Trade Receivable	690.02	444.85
	c) Cash and cash equivalents	28.31	27.14
	d) Bank balances other than (c) above	29.08	40.02
	c) Loans	1.50	0.00
	d) Other Financial Asstes	98.47	54.61
	3 Current Tax Assets (Net)	0.00	3.36
	4 Other current assets	78.80	180.75
	Total Current Assets	1031.65	1048.56
C	**Assets held for Sale**	0.00	4.66
	Total Assets	**1751.14**	**1782.38**

II **Equity & Liabilities**

B	**<u>Non-Current Liabilities</u>**		
	1 Financial Liabilities		
	a) Borrowings	271.94	167.52
	b) Other Financial Liabilities	0.00	0.00
	2 Provisions	39.69	36.26
	<u>Total Non-Current Liabilities</u>	**311.63**	**203.78**
C	**<u>Current Liabilities</u>**		
	1 Financial Liabilities		
	a) Borrowings	182.27	361.84
	b) Trade Payables		
	- total outstanding dues of micro enterprises and small enterprises	13.85	49.40

Beryl Drugs Limited

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Cash Flow Statement for the year ended 2023

(Rs. In Lakhs)

S. No.	Particulars	For the year ended 31st	For the year ended 31st

BERYL DRUGS LIMITED
Regd. Off.: Ground Floor, 133, Kanchan Bagh, **Indore** - 452001 (M.P.)
Tel. : (0731) 2517677 | **E-mail :** beryldrugs25@yahoo.com | **CIN :** L02423MP1993PLC007840

29th May, 2023

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, 2023.

Scrip Code: 524606

Dear Sirs,

We hereby submit the following declaration regarding unmodified Auditors Report on the Audited Financial Results/Statements for the year 31st March, 2023as 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 31.03.2023, 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

BERYL DRUGS LTD. (Director)

Sanjay Sethi
Managing Director
DIN: 00090277

for Beryl Drugs Limited

Ashish Baraskar
Chief Financial Officer

Subhash Chand Jain Anurag & Associates

Chartered Accountants

104, Archana Apartment, 8-B, Ratlam Kothi, Indore – 452001 (M.P.)

Ph: 2519439, 2527682

Mob No: +91-93021-23882

Email: scjainca2004@yahoo.com

Independent Auditors' Report on the Quarterly and Year to date Audited IND AS

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the IND AS Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. The company has taken a loan from Kotak Mahindra Bank for Rs. 175 Lakh

relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the IND AS Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the