



# BERYL SECURITIES LIMITED

Regd. Off.: Ground Floor, 133, Kanchan Bagh, Indore - 452001 (M.P.) INDIA.

Tel. : (0731) 2517677 E-mail : berylsecurities@gmail.com CIN : L67120MP1994PLC008882

Date: 07<sup>th</sup> November, 2023

To,

The Secretary,  
Department of Corporate Services,  
Bombay Stock Exchange Limited (BSE),  
Phiroze Jeejeebhoy Towers, Dalal Street,  
Mumbai – 400001

Scrip Code: 531582

Sub.: Disclosure of Regulation 30 read with Part- A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 30<sup>th</sup> September, 2023.

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 Board Meeting held on 07.11.2023 has approved the Unaudited Financial Results of the Company for the Quarter ended 30.09.2023

We hereby request you to kindly acknowledge the receipts of same.

Thanking You,

Yours Sincerely

For Beryl Securities Limited

Sudhir Sethi  
Managing Director  
DIN: 00090172



**BERYL SECURITIES LIMITED**  
CIN L67120MP1994PLC008882  
Registered Office : 133, Kanchan Bagh, Indore (M.P.) - 452001.  
Tel./ Fax 0731-2517677  
E-mail : sinhadk133@yahoo.com


**Submission of Unaudited Financial Result by Companies Other than Banks**  
**Statement of Unaudited Financial result for the Quarter and Half year ended on 30th September 2023**

| Particulars   | Quarter ended                  |   |   | Half year ended  |   | (Rs. In Lacs)  |
|---|--------------------------------|---|---|--|---|--|
|   | 3 months ended<br>(30-09-2023) | Preceding 3<br>months ended<br>(30-06-2023) | Corresponding 3<br>months ended in<br>the previous year<br>(30-09-2022) | Year to date<br>figures for<br>current period<br>ended<br>(30-09-2023) | Year to date<br>figures for<br>previous period<br>ended<br>(30-09-2022) | Year ended<br>Previous year<br>ended<br>(31-03-2023) |
|   | Unaudited                      | Unaudited                                   | Unaudited   | Unaudited  | Unaudited   | Audited  |
| <b>1 Income</b>   |                                |   |   |  |   |  |
| (a) Revenue From Operations                                     |                                |   |   |  |   |  |
| Interest Income   | 19.52                          | 20.12                                       | 19.15   | 39.64  | 37.72   | 77.25  |
| Other operating revenues  | 0.00                           | 0.00  | 0.00  | 0.00   | 0.00  | 1.50   |
| <b>Total Income</b>   | <b>19.52</b>                   | <b>20.12</b>                                | <b>19.15</b>  | <b>39.64</b>   | <b>37.72</b>  | <b>78.75</b>   |
| <b>2 Expenses</b>   |                                |   |   |  |   |  |
| (a) Finance costs   | 0.00                           | 0.00  | 0.00  | 0.00   | 0.00  | 0.00   |
| (b) Impairment on Financial Instruments                         | 0.09                           | 0.11  | 0.03  | 0.20   | 0.12  | 0.08   |
| (c) Employee benefit expense                                    | 6.12                           | 6.60  | 7.98  | 12.72  | 16.44   | 34.16  |
| (d) Depreciation and amortisation expense                       | 0.11                           | 0.11  | 0.16  | 0.22   | 0.32  | 0.63   |
| (e) Other Expenses  | 9.50                           | 15.02                                       | 1.92  | 24.52  | 7.13  | 24.07  |
| <b>Total expenses</b>   | <b>15.82</b>                   | <b>21.84</b>                                | <b>10.09</b>  | <b>37.66</b>   | <b>24.01</b>  | <b>58.94</b>   |
| <b>3 Profit before tax (1-2)</b>                                | <b>3.70</b>                    | <b>-1.72</b>                                | <b>9.06</b>   | <b>1.98</b>  | <b>13.71</b>  | <b>19.81</b>   |
| <b>4 Tax Expense</b>  |                                |   |   |  |   |  |
| (a) Current tax   | 2.99                           | 2.02  | 1.97  | 5.01   | 2.88  | 7.26   |
| (b) Adjustments in respect of current income tax of prior years | 0.00                           | 0.00  | 0.00  | 0.00   | 0.00  | -0.68  |
| (c) Deferred tax  | -1.97                          | -0.62                                       | 0.03  | -2.59  | 0.02  | 0.07   |
| <b>Total Tax Expenses</b>                                       | <b>1.02</b>                    | <b>1.40</b>                                 | <b>2.00</b>   | <b>2.42</b>  | <b>2.90</b>   | <b>6.65</b>  |
| <b>5 Profit after tax (3-4)</b>                                 | <b>2.68</b>                    | <b>-3.12</b>                                | <b>7.06</b>   | <b>-0.44</b>   | <b>10.81</b>  | <b>13.16</b>   |
| <b>Other comprehensive income</b>                               | <b>0.00</b>                    | <b>0.00</b>                                 | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b>  |
| <b>6 Total Comprehensive Income</b>                             | <b>2.68</b>                    | <b>-3.12</b>                                | <b>7.06</b>   | <b>-0.44</b>   | <b>10.81</b>  | <b>13.16</b>   |
| <b>7 Details of equity share capital</b>                        |                                |   |   |  |   |  |
| Paid-up equity share capital                                    | 484.97                         | 484.97                                      | 484.97  | 484.97   | 484.97  | 484.97   |
| Face value of equity share capital                              | 10.00                          | 10.00                                       | 10.00   | 10.00  | 10.00   | 10.00  |
| <b>8 Earnings per share (Not annualised)</b>                    |                                |   |   |  |   |  |
| (a) Basic earnings per share                                    | 0.06                           | -0.06                                       | 0.15  | -0.01  | 0.22  | 0.27   |
| (b) Diluted earnings per share                                  | 0.06                           | -0.06                                       | 0.15  | -0.01  | 0.22  | 0.27   |

**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 2023 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 07th Nov, 2023 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015.
- The Company has identified "NBFC" as the single operating segment for the continued operations in the financial statement as per Ind-AS 108-Operative Segments.
- The figures for the previous periods have been regrouped and rearranged wherever necessary.
- Depreciation is provided on Written down value method on the estimated remaining useful lives of the assets.
- Earnings per Share amount is Shown in Rupees.

Date: 07/11/2023  
Place : Indore

  
For and on behalf of the Board of Directors  
For Beryl Securities Limited  
Director  
Sudhir Sethi  
Managing Director  
DIN: 00090172

# Beryl Securities Limited

CIN : L67120MP1994PLC008882

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

## Unaudited Statement of Cash Flow for the Half Year ended on 30th September 2023

| S.No. Particulars   | (Rs. In Lacs)   |                           |  |
|---|---|---------------------------|--|
|   | For the Half Year Ended On<br>30-09-2023<br>(Unaudited) | 30-09-2022<br>(Unaudited) | Year Ended On<br>31-03-2023<br>(Audited) |
| <b>A Cash Flow from Operating Activities</b>                        |   |                           |  |
| Profit Before Tax   | 1.98  | 13.71                     | 19.81                                    |
| Add : Depreciation, Amortization and Impairment                     | 0.22  | 0.32                      | 0.63                                     |
| <b>Operating Profit Before Working Capital Changes</b>              | <u>2.20</u>   | <u>14.03</u>              | <u>20.44</u>                             |
| Adjustment for :  |   |                           |  |
| (Increase) / Decrease in Operating Assets                           |   |                           |  |
| Loans   | -84.24  | -52.17                    | -33.68                                   |
| Other Financial Assets  | -0.08   | 0.00                      | -0.01                                    |
| Other Non Financial Assets  | 63.66   | -2.16                     | -2.21                                    |
| <b>Increase/(Decrease) in Operating Liabilities and Provisions</b>  |   |                           |  |
| Other Payables  | -2.19   | 5.21                      | -1.57                                    |
| Other Financial Liabilities   | -4.71   | 0.61                      | 1.52                                     |
| Other Non-Financial Liabilities                                     | 4.97  | 0.00                      | 12.94                                    |
| <b>Cash Flow used in Operations</b>                                 | <u>-20.39</u>   | <u>-34.48</u>             | <u>-2.57</u>                             |
| Payment of Income Tax   | -0.45   | -2.08                     | -7.90                                    |
| <b>Net Cash Used in Operating Activities (A)</b>                    | <u><u>-20.83</u></u>                                    | <u><u>-36.56</u></u>      | <u><u>-10.47</u></u>                     |
| <b>B Cash Flow from Investing Activities</b>                        | 0.00  | 0.00                      | 0.00                                     |
| <b>Net Cash Used in Investing Activities (B)</b>                    | <u>0.00</u>   | <u>0.00</u>               | <u>0.00</u>                              |
| <b>C Cash Flow from Financing Activities</b>                        | 0.00  | 0.00                      | 0.00                                     |
| <b>Net Cash Used in Financing Activities (C)</b>                    | <u>0.00</u>   | <u>0.00</u>               | <u>0.00</u>                              |
| <b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b> | -20.83  | -36.56                    | -10.47                                   |
| <b>Cash and Cash Equivalents at the Beginning of the Year</b>       | 26.98   | 37.45                     | 37.45                                    |
| <b>Cash and Cash Equivalents at the End of the Year</b>             | <u><u>6.15</u></u>                                      | <u><u>0.89</u></u>        | <u><u>26.98</u></u>                      |
| <b>Components of Cash and Cash Equivalents:</b>                     |   |                           |  |
| Cash in Hand  | 3.01  | 0.74                      | 7.31                                     |
| Balance with Banks  | 3.13  | 0.15                      | 15.17                                    |
| Cheques in Hand   | 0.00  | 0.00                      | 4.50                                     |
|   | <u>6.15</u>   | <u>0.89</u>               | <u>26.98</u>                             |

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



Date : 07/11/2023  
Place : INDORE

**BERYL SECURITIES LIMITED**  
CIN -L67120MP1994PLC008882  
REGISTERED OFFICE : 133 KANCHAN BAGH, INDORE (M.P.)

Balance Sheet As At 30th September 2023

| PARTICULARS  | (Rs. In Lacs)                            |  |                                    |
|--|--|--|------------------------------------|
|  | As at 30th September<br>2023 (Unaudited) | As at 30th September<br>2022 (Unaudited) | As at 31st March 2023<br>(Audited) |
| <b>ASSETS</b>  |  |  |                                    |
| <b>Financial Assets</b>  |  |  |                                    |
| Cash and Cash Equivalents  | 6.15                                     | 0.89                                     | 26.98                              |
| Receivables  | -  | -  | -                                  |
| Trade Receivables  | -  | -  | -                                  |
| Investments  | -  | -  | -                                  |
| Loans  | 956.56                                   | 890.82                                   | 872.32                             |
| Other Financial Assets   | 0.15                                     | 0.06                                     | 0.07                               |
| <b>Non Financial Assets</b>  |  |  |                                    |
| Current Tax Assets (Net)   | -  | 0.24                                     | -                                  |
| Deferred Tax Assets (Net)  | 8.26                                     | 5.73                                     | 5.67                               |
| Property Plant and Equipments  | 1.17                                     | 1.70                                     | 1.39                               |
| Other Non-Financial Assets   | 20.06                                    | 83.66                                    | 83.72                              |
| <b>Total Assets</b>  | <b>992.35</b>                            | <b>983.10</b>                            | <b>990.15</b>                      |
| <b>LIABILITIES AND EQUITY</b>  |  |  |                                    |
| <b>Liabilities</b>   |  |  |                                    |
| <b>Financial Liabilities</b>   |  |  |                                    |
| <b>Other Payables</b>  |  |  |                                    |
| Total outstanding dues of micro and small enterprises                      | -  | -  | -                                  |
| Total outstanding dues of creditors other than micro and small enterprises | 10.08                                    | 21.67                                    | 12.27                              |
| Other Financial Liabilities  | 2.02                                     | 5.45                                     | 6.73                               |
| <b>Non Financial Liabilities</b>   |  |  |                                    |
| Current Tax Liabilities (Net)  | 6.03                                     | 3.81                                     | 1.45                               |
| Other Non-Financial Liabilities  | 20.16                                    | -  | 15.19                              |
| <b>Equity</b>  |  |  |                                    |
| Equity Share Capital   | 505.12                                   | 505.12                                   | 505.12                             |
| Other Equity   | 448.94                                   | 447.05                                   | 449.39                             |
| <b>Total Liabilities and Equity</b>  | <b>992.35</b>                            | <b>983.10</b>                            | <b>990.15</b>                      |

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

  
**Sudhir Sethi**  
 (Managing Director)  
 DIN:00090172

PLACE: INDORE  
DATE : 07-11-2023

# Subhash Chand Jain Anurag & Associates

Chartered Accountants

104, Archana Apartment, 8-B, Ratlam Kothi, Indore-452001 (MP)

PH # 2519439, 2527682 FAX # 0731 2519116

Email: scjainca2004@yahoo.com



## Independent Auditor's Review Report On Review of Interim Financial Results

The Board of Directors

**Beryl Securities Limited**

133, Kanchan Bagh

Indore (M.P.)

### Introduction

1. We have reviewed the accompanying statement of unaudited financial results of **Beryl Securities Limited** ("the Company") for the quarter ended September 30, 2023 and half-year ended results for the period from 01<sup>st</sup> April 2023 to 30<sup>st</sup> September 2023 ("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.

### Scope of 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.

### **Conclusion**

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 Accounts**  
**FRN: 004733C**



*(Handwritten signature)*

**(Akshay Jain)**

**Partner**

**M.No.447487**

**UDIN: 23447487BGUEWB7267**

**Date: 07/11/2023**

**Place: Indore**