



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: 27th May, 2023

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, 2023 UNDER REGULATION 33 OF THE SECURITIES & EXCHANGE BOARD OF INDIA (LISTING OBLIGATION & DISCLOSURE REQUIREMENTS) REGULATION, 2015

Sir/ Madam,

Dear Sir(s), Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, In this connection, we are pleased to enclose the following:-

A. Statement of Audited Financial Results for the quarter and year ended 31st March, 2023, Statement of Assets and Liabilities and Cash Flow Statement.

B. Independent Auditor's Report on Audited Annual Financial Results for the quarter and year ended 31st March, 2023 by the Statutory Auditor M/s Subhash Chand Jain Anurag & Associates Chartered Accountants.

C. Declaration in respect of statement of impact of audit qualifications.

Kindly take on your record.

Thanking You,

Yours Faithfully,

For Beryl Securities Limited


Sudhir Sethi
Managing Director

DIN: 00090172



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



Part I		Statement of standalone Audited Result for the Quarter year ended 31/03/2023 (Rs in Lacs)							
		Quarter ended		Year ended		Year to date			
Particulars		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)	
(Refer Notes Below)		Unaudited		Audited		Audited		Audited	
1	Revenue From Operations								
	Interest Income	21.69	17.84	22.45	77.25	79.66			
	Other	0.00	0.00	0.00	0.00	0.00			
	Total Revenue from operations	21.69	17.84	22.45	77.25	79.66			
	Other Income	1.50	0.00	0.00	1.50	0.00			
	Total Income	23.19	17.84	22.45	78.75	79.66			
2	Expenses								
(a)	Finance costs	0.00	0.00	-0.03	0.00	0.00			
(b)	Impairment on Financial Instruments	-0.08	0.04	-0.05	0.08	0.09			
(c)	Employee benefit expense	10.88	6.84	9.47	34.16	25.79			
(d)	Depreciation /Amortization and Impairment	0.16	0.16	0.23	0.63	0.92			
(e)	Other Expenses	15.80	1.14	4.08	24.07	10.66			
	Total Expenses	26.76	8.18	13.70	58.94	37.46			
3	Profit (loss) from operations before exceptional items and tax	-3.57	9.66	8.75	19.81	42.20			
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00			
5	Profit (loss) before tax	-3.57	9.66	8.75	19.81	42.20			
6	Tax Expense								
	Current tax	2.41	1.96	1.83	7.26	8.83			
	Adjustments in respect of Current income tax of prior years	-0.01	-0.67	-0.42	-0.68	-0.42			
	Deferred tax	0.04	0.01	0.30	0.07	-0.73			
	Total Tax Expenses	2.44	1.30	1.71	6.65	7.68			
7	Net Profit (loss) for the period from continuing operations	-6.01	8.36	7.04	13.16	34.52			
8	Net Profit (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00			
9	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00			
10	Net Profit (loss) from discontinuing operations after tax	0.00	0.00	0.00	0.00	0.00			
11	Other comprehensive income	-6.01	8.36	7.04	13.16	34.52			
12	relating to items that will not be reclassified to Profit & loss								
13	Equity instruments through Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00			
14	Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00			
15	Total comprehensive income for the period (Comprising Profit/(Loss) and other Comprehensive Income for the period)	-6.01	8.36	7.04	13.16	34.52			
16	Details of equity share capital								
	Paid-up equity share capital	484.97	484.97	484.97	484.97	484.97			

	10	10	10	10	10
17	Face value of equity share capital				
	Earnings per share				
i	Basic earnings per share before extraordinary items	0.12	0.17	0.14	0.27
ii	Diluted earnings per share before extraordinary items	0.12	0.17	0.14	0.27

Notes :

- The above financial results have been reviewed by the Audit Committee in its meeting held on 27/05/2023 and taken on record by Board of Directors in its meeting held on 27/05/2023. 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, 2023 are balancing figures between audited figures in respect of full financial year ended March 31, 2023 and the unaudited published figure upto December 31, 2022 being the end of third quarter of the financial year which were subjected to limited review.
- The Company is a NBFC with sole Finance Operations and therefore the entire operations of the Company relates to only one reportable segment for the continued operations in the standalone financial statement as per Ind-AS 108- Operative 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.
- The Company has paid Rs. 33.20 Lacs advance against purchase of one residential flat at Jaypee Greens, Noida, Rs 30.46 one flat at Sohna, Haryana & Rs 20.00 Lakhs paid advance of purchase of a plot at R.R. Industrial Park, Indore in earlier years. However, Registry of one properties situated at Sohna, Haryana registered after year end but registration of other one flat & plot is still pending.

Place : Indore
Date : 27/05/2023



BERYL SECURITIES LIMITED

CIN -L67120MP1994PLC008882

133 KANCHAN BAGH INDORE (M.P.)

Statement of Assets and Liabilities as at 31st March 2023

(Rs. in Lacs)

PARTICULARS	As at 31st March 2023	As at 31st March 2022
ASSETS		
Financial Assets		
Cash and Cash Equivalents	26.98	37.45
Receivables		
Trade Receivables		
Investments		
Loans	872.32	838.65
Other financial assets	0.07	0.06
Non Financial Assets		
Current tax assets (Net)	-	0.24
Deferred Tax Assets (Net)	5.67	5.74
Property plant and equipment	1.39	2.02
Other Non-financial assets	83.72	81.50
Total Assets	990.15	965.66
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Other Payables		
Total outstanding dues of micro and small enterprises	-	-
Total outstanding dues of creditors other than micro and small enterprises	12.27	13.85
Other Financial Liabilities	6.73	5.21
Non Financial Liabilities		
Current Tax Liabilities (Net)	1.45	3.01
Other Non-financial liabilities	15.19	2.25
Equity		
Equity Share capital	505.12	505.12
Other Equity	449.39	436.23
Total Liabilities and Equity	990.15	965.66

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Sudhir Sethi

SUDHIR SETHI
(MANAGING DIRECTOR)
DIN:00090172



PLACE: INDORE
DATE : 27/05/2023

Beryl Securities Limited

CIN : L67120MP1994PLC008882

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

Cash Flow Statement for the year ended 31st March 2023

(Rs. In Lacs)

S. No. Particulars	For the year ended 31st March 2023	For the year ended 31st March 2022
A Cash Flow from Operating Activities		
Profit Before Tax	19.81	42.20
Add : Depreciation, Amortization and Impairment	0.63	0.92
Operating Profit Before Working Capital Changes	20.44	43.11
Adjustment for :		
(Increase) / Decrease in Operating Assets		
Loans	-33.68	-39.07
Other Financial Assets	-0.01	0.00
Other Non Financial Assets	-2.21	-4.26
	-35.90	-43.33
Increase/(Decrease) in Operating Liabilities and Provisions		
Provisions	0.00	0.00
Other Payables	-1.57	0.03
Other Financial Liabilities	1.52	-2.51
Other Non-Financial Liabilities	12.94	0.00
	12.89	-2.48
Cash Flow used in Operations	-2.57	-2.69
Payment of Income Tax	-7.90	-9.44
Net Cash Used in Operating Activities (A)	-10.47	-12.13
B Cash Flow from Investing Activities	0.00	0.00
Net Cash Used in Investing Activities (B)	0.00	0.00
C Cash Flow from Financing Activities	0.00	0.00
Net Cash Used in Financing Activities (C)	0.00	0.00
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	-10.47	-12.13
Cash and Cash Equivalents at the Beginning of the Year	37.45	49.58
Cash and Cash Equivalents at the End of the Year	26.98	37.45
Components of Cash and Cash Equivalents:		
Cash in Hand	7.31	7.49
Balance with Banks	15.17	19.23
Cheques in Hand	4.50	10.73
	26.98	37.45

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

CIN : L67120MP1994PLC008882

Sudhir Sethi
Managing Director
DIN : 00090172



Date : 27/05/2023
Place : Indore



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Date: 27th May, 2023

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

Scrip Code: 531582

Subject: Submission of Declaration as per Second proviso to the Regulation 33(3)(d) Of The SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 for the Annual Audited Financial Results for the Year Ended 31st March, 2023.

Dear Sirs,

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

DECLARATION

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 Securities 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

For Beryl Securities Limited

Sudhir Sethi
Managing Director
DIN: 00090172



for Beryl Securities Limited

Udai Lal Dhakar
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 Financial Results of Beryl Securities Limited pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To,
The Board of Directors,
Beryl Securities Limited

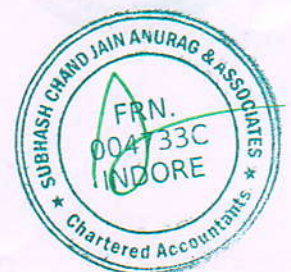
Report on the audit of the IND AS Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date Ind AS financial results of Beryl Securities Limited (the "Company") for the quarter and year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) of the Listing Regulations.
- give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2023.



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.

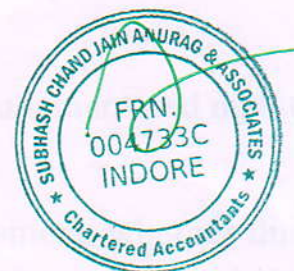
Emphasis of Matter

1. The Company has paid Rs. 33.20 Lacs advance against purchase of one residential flat at Jaypee Greens, Noida, Rs 30.46 one flat at Sohna, Haryana & Rs 20.00 Lakhs paid advance of purchase of a plot at R.R. Industrial Park, Indore in earlier years. However, Registry of one properties situated at Sohna, Haryana registered after year end but registration of other one flat & plot is still pending.

Management has opined the said Capital Advance are good and recoverable.

2. The company has approached to RBI in August 2022 for approval of three Additional Director i.e. Vineet Bajpai, Sanyam Jain and Agam Gupta and RBI has granted permission to Introduce them but before introduction one public notice to be given in national and local Newspaper which was given on 11/05/2023 but appointment of said director still not made due to further application for change in shareholding pattern made to SEBI and Government Authorities.
3. The Company has send balance confirmation to Debtors and creditors but the confirmation is still pending from them.

Our opinion is not modified in respect of this matter



Management's Responsibilities for the IND AS Financial Results

The Statement has been prepared on the basis of the IND AS annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

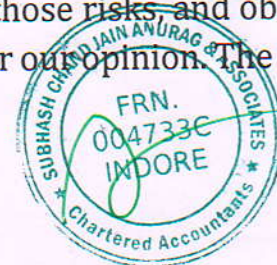
In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate 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 professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk



of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Ind AS financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The statement includes the results for the quarter ended March 31, 2023 and the corresponding quarter ended in the previous year as reported in these financial results, are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subject to limited review, as required under the Listing Regulations.

Our opinion is not modified in respect of these matters.

**For Subhash Chand Jain Anurag & Associates
Chartered Accountants**

FRN-004733C



(Signature)
(Akshay Jain)

Partner

M. No. 447487

UDIN: 23447487BGUEBM7666

Date: 27/05/2023

Place: Indore