

# **Subhash Chand Jain Anurag & Associates**

**Chartered Accountants**

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

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## **Independent Auditor's Review Report On Review Of Interim Financial Results**

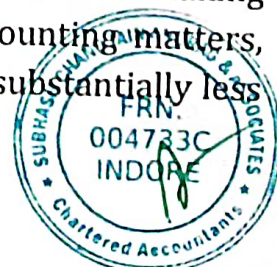
**The Board of Directors**

**Beryl Securities Limited**

**133, Kanchan Bagh**

**Indore (M.P.)**

1. We have reviewed the accompanying statement of unaudited financial results of **Beryl Securities Limited** ("the Company") for the quarter ended June 30, 2024 ("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.
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.

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
5. Attention is drawn to Note No. 4 to the statement regarding the figures for the quarter ended March 31, 2024 are balancing figures between audited figures in respect of full financial year ended March 31, 2024 and the unaudited published figure up to December 31, 2023 being the end of third quarter of the said relevant financial year which were subjected to limited review by us.

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

**FRN: 004733C**



**(Akshay Jain)**

**Partner**

**M.No.447487**

**UDIN: 24447487BKA FVP5452**

**Date: 10/08/2024**

**Place: Indore**





**BERYL SECURITIES LIMITED**  
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**ANNEXURE I**

**Submission of Unaudited/ Audited Financial Result by Companies Other than Banks**

Part I		Quarter ended		(Rs In Lakhs) except per share data	
Statement of Unaudited Result for the Quarter ended 30/06/2024					
Particulars		Quarter ended		Year ended	
		3 months ended (30.06.2024)	Preceding 3 months ended (31.03.2024)	Corresponding 3 months ended in the previous year (30- 06-2023)	Previous year ended (31-03-2024)
(Refer Notes Below)		Unaudited	Audited	Unaudited	Audited
1	Revenue From Operations				
	Net sales or Revenue from Operations	25.45	22.64	20.12	83.05
	Other operating revenues	7.21	1.37	0.00	1.37
	Total Revenue from operations (net)	32.66	24.01	20.12	84.42
2	Expenses				
(a)	Finance costs	0.00	0.00	0.00	0.00
(b)	Impairment on Financial Instruments	0.20	-0.26	0.11	-0.01
(c)	Employee benefit expense	11.71	9.45	6.60	28.83
(d)	Depreciation and amortisation expense	0.80	0.09	0.11	0.41
(e)	Other Expenses	11.13	3.23	15.02	29.19
	Total expenses	23.84	12.51	21.84	58.42
3	Profit (loss) from operations before exceptional items and tax	8.82	11.50	-1.72	26.00
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit (loss) before tax	8.82	11.50	-1.72	26.00
6	Tax Expense				
	Current tax	2.35	2.46	2.02	10.60
	Adjustments in respect of Current income tax of prior years	0.00	0.01	0.00	-0.26
	Deferred tax	-0.18	1.03	-0.62	-1.54
	Total Tax Expenses	2.17	3.50	1.40	8.80
7	Net Profit (loss) for the period from continuing operations	6.65	8.00	-3.12	17.20
8	Net Profit (loss) from discontinuing operations before tax	0.00	0.00	0.00	0.00
9	Tax Expense of discontinuing operations	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
11	Net Profit (loss) for the Period	6.65	8.00	-3.12	17.20
12	Other comprehensive income	0.00	0.00	0.00	0.00
13	Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
14	Total Comprehensive Income	6.65	8.00	-3.12	17.20
15	Details of equity share capital				
	Paid-up equity share capital	484.97	484.97	484.97	484.97
	Face value of equity share capital (in Rs.)	10.0	10	10	10
16	Earnings per share (of Rs. 10 each)- for continuing operations				
i	Basic	0.14	0.16	-0.06	0.35
ii	Diluted	0.14	0.16	-0.06	0.35

**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 June 2024 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 10th August, 2024 in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, as amended.
- The Company has identified "NBFC" as the single operating segment for the continued operations in the standalone financial statement as per Ind-AS 108-Operating Segments.
- The figures for the quarter ended March 31, 2024 are balancing figures between audited figures in respect of full financial year ended March 31, 2024 and the unaudited published figure up to December 31, 2023 being the end of third quarter of the financial year which were subjected to limited review.
- The figures for the previous periods have been regrouped/reclassified wherever necessary to conform to current period classification.
- 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.

Place : Indore  
Date : 10.08.2024

For and behalf of the Board

Sudhir Sethi  
Managing Director

