



BETA DRUGS LIMITED

BDL/PKL/SEC/2024
6th November, 2024

National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot no. C/I, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai — 400 051.

SYMBOL-BETA

Sub: Outcome of Board Meeting of Beta Drugs Limited-6th November, 2024

With reference to above captioned subject matter we would like to inform you that Board of Directors of Beta Drugs Limited in their meeting held today i.e. 6th November, 2024, at 10:30 AM at the Corporate Office of the company situated at SCO-184, Sector-5, Panchkula-134114 has considered and approved the following agenda items:-

1. The un-audited Standalone & Consolidated financial results alongwith limited review report under regulation 33 of SEBI (LODR) Regulation, 2015 for the half year ended 30th September, 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, we are enclosing herewith the following documents:

- Management Discussion & Analysis.
- Limited review Report on Consolidated Financial Results alongwith Un-Audited Consolidated Financial Results for the half year ended 30th September, 2024.
- Limited review Report on Standalone Financial Results alongwith Un-Audited Standalone Financial Results for the half year ended 30th September, 2024.
- Certificate as per regulation 33(2)(a) of SEBI (LODR) Regulations, 2015

The meeting of the Board of Directors commenced at 10.30 a.m. and concluded at 5:50 p.m.

This is for your information and appropriate dissemination.

Thanking You

Your's faithfully
For Beta Drugs Ltd.

Rajni Brar
Digitally signed by Rajni Brar
Date: 2024.11.06 18:00:03
+05'30'
Rajni Brar
Company Secretary

CIN No.: L24230HP2005PLC028969

Admin. Office : SCO 184, Sector-5, Panchkula-134-114 Haryana (INDIA) Phone. +91-172-2585481-482-483

Registered Office & Works: Vill. Nandpur, Lodhimajra Road, Tehsil. : Baddi, Distt. Solan, H.P. Phone No. : 01795-236196

Website :- www.betadrugslimited.com

E-Mail :- info@betadrugslimited.com



BETA DRUGS LIMITED

MANAGEMENT DISCUSSION & ANALYSIS

Beta consolidated revenues from operations for the first six months of FY25 grew by 28% to Rs 180.3 crores from Rs 141.27 crores compared with the same period a year ago. Strong top line growth was aided primarily by 141% increase in exports while Own Brand sales jumped 26%.

Gross Margin rose to 42.35% from 40.44% compared to the same period last year, primarily due to rigorous efforts to control raw material costs.

Consolidated EBITDA grew to Rs 40.31 crores from Rs. 33.39 crores compared with the year ago period. The EBITDA margin grew sequentially to 22.36% from the last year's EBITA margin of 20.75%.

Net profit too increased by 23% to Rs 24.44 crores from Rs 19.87 crores compared with the same period a year ago. Net profit margin stood at 13.55%.

Beta continues to focus on increasing productivity and gaining efficiencies across the value chain.

GUIDANCE FOR SECOND HALF

Management expects to better its second half's financial performance. It expects revenues for FY25 to be in the range of Rs 370 to 380 crores while the EBITDA margins will be in the range of 22-23%. The company expects Own Brand sales both Domestic and International to continue to grow at a higher pace.

The company has scheduled a COFEPRIS and EU audit for its plant in Q425. Beta's strong product pipeline, API capacity expansion and entering new export markets will continue to support growth for many years to come.



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KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

LIMITED REVIEW REPORT

Independent Auditor's Review report on Interim Un-Audited Consolidated Financial Results for the half year ended on 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
M/s Beta Drugs Limited
Village Nandpur, Lodhimajra Road
Baddi, Distt. Solan
H.P. 174101

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **M/S BETA DRUGS LIMITED** ("the Parent") and its subsidiary ("the Parent" and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax for the half year ended 30th September, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half ended 30/09/2024 as reported in these financial results have been approved by the Parent's Board of Directors, and have been subjected to review.

2. This Statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

4. The Statement includes the results of the following entities:

Name of the Company	Relation
Adley Formulations Pvt Ltd	Indian Subsidiary (wholly owned)
Adley Lab Limited	Indian Subsidiary (wholly owned)
Beta Research Private Limited	Indian Subsidiary (wholly owned)

5. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, 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 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.

6. Our conclusion is not modified in respect of this matter.

7. The consolidated unaudited financial results includes the interim unaudited financial statements/ financial information/financial results of **Adley Formulations Pvt Ltd (its subsidiary), Adley Lab Limited (its subsidiary)& Beta Research Private Limited(its subsidiary)** which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 94,86,64,243.05 as at 30th September, 2024 and total revenue of Rs. 62,23,65,277.73, total net profit/(loss) after tax of Rs. 11,14,85,327.45 and total comprehensive income / loss of Rs. Nil, for the half year ended 30th September, 2024, respectively, and cash flows (net) of Rs. 73,70,857.28 for the period from 1st April, 2024 to 30th September, 2024, as considered in the consolidated unaudited financial results whose financial statement are not audited by us. This financial statement whose report have been furnished to us by the management and our opinion on the consolidated financial results in so far as it related to the amount and disclosure included in respect of this subsidiary is based solely on the reports of the management and procedure performed by us as stated in paragraph above.

For KHURANA SHARMA & CO.
Chartered Accountants



Place: Chandigarh
Date: 06.11.2024

(CA VIBHOR KHURANA)

Partner

M. No.:-568524

BETA DRUGS LIMITED

Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205

Phone : 01795-236196 E-Mail : betabaddi@gmail.com

CIN No. L24230HP2005PLC028969

Audited Consolidated Financial Results for the year ended on 30th September' 2024

Particulars	6 Months Ended on 30/09/2024 (Unaudited)	6 Months Ended on 31/03/2024 (Audited)	6 Months Ended on 30/09/2023 (Unaudited)	Year Ended on 31/03/2024 (Audited)
I. Revenue From Operations	1,80,30,34,024.71	1,54,44,51,587.45	1,41,26,86,006.43	2,95,71,37,593.88
II. Other Income	1,50,60,010.91	82,22,793.55	53,65,793.02	1,35,88,586.57
III. Total Revenue (I+II)	1,81,80,94,035.62	1,55,26,74,381.00	1,41,80,51,799.45	2,97,07,26,180.45
IV. Expenses				
a) Cost of Materials Consumed	87,82,12,324.12	87,94,00,524.06	79,70,72,269.86	1,67,64,72,793.92
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(2,71,59,232.08)	(7,56,81,727.05)	(10,66,96,178.76)	(18,23,77,905.81)
d) Other Manufacturing expenses	18,84,54,384.56	16,69,30,767.08	15,09,52,450.95	31,78,83,218.03
e) Employee benefit expenses	16,29,18,881.56	13,78,14,308.86	12,10,53,595.12	25,88,67,903.98
f) Finance Costs	1,82,70,543.09	1,44,93,713.65	1,37,05,153.47	2,81,98,867.12
g) Depreciation & amortisation expenses	5,70,92,772.91	4,34,25,480.82	5,43,97,189.20	9,78,22,670.02
h) Other expenses	21,25,40,848.17	16,45,74,807.39	12,17,40,832.10	28,63,15,639.49
Total Expenses	1,49,03,30,522.33	1,33,09,57,874.81	1,15,22,25,311.94	2,48,31,83,186.75
V. Profit before exceptional and extraordinary items and tax (III-IV)	32,77,63,513.29	22,17,16,506.19	26,58,26,487.51	48,75,42,993.70
VI. Exceptional Items		-	-	-
VII. Profit before extraordinary items and tax (V-VI)	32,77,63,513.29	22,17,16,506.19	26,58,26,487.51	48,75,42,993.70
VIII. Extraordinary Items		-	-	-
IX. Profit before tax (VII-VIII)	32,77,63,513.29	22,17,16,506.19	26,58,26,487.51	48,75,42,993.70
X. Tax Expenses				
a) Current year tax	8,54,74,398.83	5,61,17,210.40	6,91,59,454.25	12,52,76,664.65
b) MAT credit/Deferred tax	(20,74,841.71)	(39,457.47)	(20,64,325.11)	(21,03,782.58)
XI. Profit (Loss) for the period from continuing operations (IX-X)	24,43,63,956.17	16,56,38,753.26	19,87,31,358.37	36,43,70,111.63
XII. Profit (Loss) from discounting operations				
XIII. Tax expenses of discounting operations				
XIV. Profit (Loss) from discounting operation (after tax) (XII-XIII)			-	
XV. Net Profit/(Loss) for the period (XI+XIV)	24,43,63,956.17	16,56,38,753.26	19,87,31,358.37	36,43,70,111.63
XVI. Earning per share				
a) Basic	25.42	17.23	20.67	37.90
b) Diluted	25.42	17.23	20.67	37.90
XVIII. Paid up equity share capital	9,61,37,900.00	9,61,37,900.00	9,61,37,900.00	9,61,37,900.00
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,71,24,67,051.45	1,47,50,31,214.28	1,32,36,45,519.92	1,47,50,31,214.28

1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 06th November' 2024.

2 The company is engaged in single business segment i.e. Pharmaceuticals.

3 Figures are regrouped/rearranged, wherever considered necessary.

For KHURANA SHARMA & CO.

Chartered Accountants

(FRN : 010920N)



CA VIBHOR KHURANA

PARTNER

Membership No. : 568524

UDIN: 24568524BKAVGN2967

Place : Chandigarh

Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA
CHIEF FINANCIAL OFFICER
FCA 514044

RAJNI BRAR
COMPANY SECRETARY
ACS24684

RAHUL BATRA
MANAGING DIRECTOR
DIN: 02229234

[Signature]

[Signature]

[Signature]

BETA DRUGS LIMITED

Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205

Phone : 01795-236196 E-Mail : betabaddi@gmail.com

CIN No. L24230HP2005PLC028969

Consolidated Statement of Assets & Liabilities for the year ended on 30th September' 2024

Particulars	As at 30th September' 2024	As at 31st March' 2024	As at 30th September' 2023
	Amount in Rs.	Amount in Rs.	Amount in Rs.
1. EQUITY AND LIABILITIES			
(A) Shareholder's Funds			
(a) Share Capital	9,61,37,900.00	9,61,37,900.00	9,61,37,900.00
(b) Reserves and Surplus	1,71,24,67,051.45	1,47,50,31,214.28	1,32,36,45,519.92
(c) Money received against share warrants	-	-	-
Sub-total-Shareholders' funds	1,80,86,04,951.45	1,57,11,69,114.28	1,41,97,83,419.92
(B) Non- Current Liabilities			
(a) Long-term borrowings	10,17,31,198.48	6,04,07,094.99	6,05,79,876.06
(b) Deferred tax liabilities (Net)	-	-	-
(c) Other Long term liabilities	4,08,51,370.65	4,09,31,001.93	4,13,64,641.94
(d) Long term Provisions	2,13,86,850.00	2,17,89,911.00	1,81,36,049.00
Sub-total-Non- current liabilities	16,39,69,419.13	12,31,28,007.92	12,00,80,567.00
(C) Current Liabilities			
(a) Short-term borrowings	8,88,64,512.88	4,95,73,980.65	9,36,58,099.07
(b) Trade Payable	68,45,63,412.34	59,27,32,457.94	55,99,08,266.58
(c) Other current liabilities	14,77,24,978.51	17,64,16,529.39	13,69,53,427.16
(d) Short-term provisions	5,13,34,970.69	2,79,65,987.61	4,22,85,611.07
Sub-total-current liabilities	97,24,87,874.42	84,66,88,955.59	83,28,05,403.88
TOTAL - EQUITY AND LIABILITIES	2,94,50,62,245.00	2,54,09,86,077.79	2,37,26,69,390.80
2. ASSETS			
(A) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	60,67,42,120.73	59,20,25,647.23	59,16,82,701.40
(ii) Intangible assets	5,28,24,502.32	5,38,78,645.98	5,11,56,308.26
(iii) Capital work-in-progress	-	-	-
(b) Non Current Investments	-	-	-
(c) Long Term Loan & Advance	18,09,09,383.76	10,16,92,211.29	7,57,00,124.44
(d) Other Non Current Assets	12,00,000.00	6,00,000.00	5,00,000.00
(e) Deferred tax Assets	1,61,85,120.31	1,41,10,278.60	1,40,70,821.14
Sub-total-Non-current assets	85,78,61,127.12	76,23,06,783.10	73,31,09,955.24
(B) Current Assets			
(a) Inventories	54,43,80,375.34	49,81,22,175.09	45,11,81,992.46
(b) Trade receivable	1,01,08,10,600.02	79,23,98,728.51	77,70,65,596.12
(c) Cash and bank balance	27,88,72,262.10	28,63,25,220.36	23,35,43,211.52
(d) Short-term loan and advances	12,03,99,391.47	7,15,22,927.93	7,31,05,389.12
(e) Other current assets	13,27,38,488.95	13,03,10,242.80	10,46,63,246.34
Sub-total-current assets	2,08,72,01,117.88	1,77,86,79,294.69	1,63,95,59,435.56
TOTAL - ASSETS	2,94,50,62,245.00	2,54,09,86,077.79	2,37,26,69,390.80

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 06th November' 2024.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KHURANA SHARMA & CO.

Chartered Accountants

(FRN : 010920N)

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
UDIN: 24568524BKAVGN2967
Place : Chandigarh
Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA
CHIEF FINANCIAL OFFICER
FCA 514044

RAJNI BRAR
COMPANY SECRETARY
ACS24684

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

BETA DRUGS LIMITED

Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205

Phone : 01795-236196 E-Mail : betabaddi@gmail.com

CIN No. L24230HP2005PLC028969

Consolidated Cashflow Statement for the year ended on 30th September' 2024

Particulars	As at 30th September' 2024	As at 31 March' 2024	As at 30th September' 2023
	Amount in Rs.	Amount in Rs.	Amount in Rs.
A CASHFLOW FROM OPERATING ACTIVITIES			
Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	32,77,63,513.29	48,75,42,993.70	26,58,26,487.51
Adjustments for non Cash/Non trade items:			
Depreciation & Amortization Expenses	5,70,92,772.91	9,78,22,670.02	5,43,97,189.20
Finance Cost	1,82,70,543.09	2,81,98,867.12	1,37,05,153.47
Interest received	(66,19,171.52)	(1,08,38,607.07)	(45,31,698.19)
Other inflows/(outflows) of cash	(7,00,36,595.75)	(15,76,51,716.91)	(7,65,15,686.04)
Operating profits before Working Capital Changes	32,64,71,062.02	44,50,74,206.86	25,28,81,445.95
Adjusted For:			
(Increase)/Decrease in trade receivables	(21,84,11,869.78)	(16,51,71,982.92)	(14,98,38,850.53)
Increase/(Decrease) in trade payables	9,18,30,954.40	19,03,28,809.37	15,75,04,618.01
(Increase)/Decrease in inventories	(4,62,58,200.25)	(19,19,35,152.07)	(14,49,94,969.44)
Increase/(Decrease) in other current liabilities	(2,86,91,552.61)	8,10,47,166.59	4,15,84,064.36
(Increase)/Decrease in short term loans and advances	(4,88,76,463.54)	(1,06,20,602.97)	(1,22,03,064.16)
(Increase)/Decrease in other current assets	(24,28,246.15)	(3,94,19,450.57)	(1,37,72,454.11)
Net Changes in working capital	(25,28,35,377.93)	(13,57,71,212.57)	(12,17,20,655.87)
Net cashflow from Operating Activities (A)	7,36,35,684.09	30,93,02,994.29	13,11,60,790.08
B CASHFLOW FROM INVESTING ACTIVITIES			
Purchase of tangible/intangible assets	(7,07,55,102.75)	(11,61,57,917.85)	(6,96,67,153.47)
Interest received	66,19,171.52	1,08,38,607.07	45,31,698.19
Cash used for Non Current Investments	-	77,89,905.49	77,89,905.49
Cash used for Long Term Loans/Advances	(7,92,17,172.47)	(4,21,89,460.23)	(1,61,97,373.47)
Net cash used in Investing Activities (B)	(14,33,53,103.70)	(13,97,18,865.52)	(7,35,42,923.26)
C CASHFLOW FROM FINANCING ACTIVITIES			
Finance Cost	(1,82,70,543.09)	(2,81,98,867.12)	(1,37,05,153.47)
Increase in/(Repayment) of Short term Borrowings	3,92,90,532.23	(4,11,11,152.45)	29,72,965.97
Increase in/(Repayment) of Long term Borrowings	4,12,44,472.21	(55,88,525.71)	(49,82,104.63)
Increase/ (Decrease) in share capital	-	-	-
Increase/ (Decrease) in share premium	-	-	-
Other Inflows/ (Outflows) of cash	-	-	-
Net cash used in Financing Activities (C)	6,22,64,461.35	(7,48,98,545.28)	(1,57,14,292.13)
D Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(74,52,958.26)	9,46,85,583.49	4,19,03,574.69
E Cash & Cash equivalents at beginning of period	28,63,25,220.36	19,16,39,636.87	19,16,39,636.83
F Cash & Cash equivalents at end of period	27,88,72,262.10	28,63,25,220.36	23,35,43,211.52
G Net Increase/(Decrease) in cash & cash equivalents (F-E)	(74,52,958.26)	9,46,85,583.49	4,19,03,574.69

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 06th November' 2024.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KHURANA SHARMA & CO.
Chartered Accountants
(FRN : 010920N)

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
Place : Chandigarh
Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA
CHIEF FINANCIAL OFFICER
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MANAGING DIRECTOR
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KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

LIMITED REVIEW REPORT

Independent Auditor's Review report on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
M/s Beta Drugs Limited
Village Nandpur, Lodhimajra Road
Baddi, Distt Solan
H.P. 174101

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Beta drugs Limited ("the company")** for the half year ended **30th September, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KHURANA SHARMA & CO.
Chartered Accountants



Place: Chandigarh
Date: 06.11.2024

(CA VIBHOR KHURANA)

Partner
M. No.:-568524

BETA DRUGS LIMITED

Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205

Phone : 01795-236196 E-Mail : betabaddi@gmail.com

CIN No. L24230HP2005PLC028969

Audited Standalone Financial Results for the year ended on 30th September' 2024

Particulars	6 Months Ended on 30/09/2024 (Unaudited)	6 Months Ended on 31/03/2024 (Audited)	6 Months Ended on 30/09/2023 (Unaudited)	Year Ended on 31/03/2024 (Audited)
I. Revenue From Operations	1,18,18,90,489.37	1,05,20,52,387.83	92,41,54,635.28	1,97,62,07,023.11
II. Other Income	1,38,38,268.52	1,07,03,099.13	65,91,034.94	1,72,94,134.07
III. Total Revenue (I+II)	1,19,57,28,757.89	1,06,27,55,486.96	93,07,45,670.22	1,99,35,01,157.18
IV. Expenses				
a) Cost of Materials Consumed	66,40,82,193.69	63,26,24,508.95	56,00,94,123.50	1,19,27,18,632.45
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(2,63,89,877.89)	(1,15,85,486.76)	(5,81,64,020.61)	(6,97,49,507.37)
d) Other Manufacturing expenses	10,11,61,882.96	9,01,09,890.58	8,14,18,796.00	17,15,28,686.58
e) Employee benefit expenses	9,06,91,229.46	7,58,84,939.15	6,72,72,657.25	14,31,57,596.40
f) Finance Costs	61,80,136.51	47,41,385.22	57,31,937.94	1,04,73,323.16
g) Depreciation & amortisation expenses	3,38,27,074.27	1,68,51,799.66	3,03,94,899.68	4,72,46,699.33
h) Other expenses	14,78,99,697.78	12,14,02,873.80	8,18,92,753.60	20,32,95,627.40
Total Expenses	1,01,74,52,336.77	93,00,29,910.60	76,86,41,147.36	1,69,86,71,057.95
V. Profit before exceptional and extraordinary items and tax (III-IV)	17,82,76,421.12	13,27,25,576.36	16,21,04,522.86	29,48,30,099.23
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	17,82,76,421.12	13,27,25,576.36	16,21,04,522.86	29,48,30,099.23
VIII. Extraordinary Items				
IX. Profit before tax (VII-VIII)	17,82,76,421.12	13,27,25,576.36	16,21,04,522.86	29,48,30,099.23
X. Tax Expenses				
a) Current year tax	4,66,65,058.44	3,27,04,124.71	4,19,67,023.38	7,46,71,148.09
b) MAT credit/Deferred tax	(12,67,266.05)	17,70,992.50	(9,77,895.64)	7,93,096.86
XI. Profit (Loss) for the period from continuing operations (IX-X)	13,28,78,628.72	9,82,50,459.16	12,11,15,395.12	21,93,65,854.27
XII. Profit (Loss) from discounting operations				
XIII. Tax expenses of discounting operations				
XIV. Profit (Loss) from discounting operation (after tax) (XII-XIII)				
XV. Net Profit/(Loss) for the period (XI+XIV)	13,28,78,628.72	9,82,50,459.16	12,11,15,395.12	21,93,65,854.27
XVI. Earning per share				
a) Basic	13.82	10.22	12.60	22.82
b) Diluted	13.82	10.22	12.60	22.82
XVIII. Paid up equity share capital	9,61,37,900.00	9,61,37,900.00	9,61,37,900.00	9,61,37,900.00
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	1,19,02,46,062.72	1,06,39,65,140.20	97,97,39,177.06	1,06,39,65,140.20

1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 06th November' 2024.

2 The company is engaged in single business segment i.e. Pharmaceuticals.

3 Figures are regrouped/rearranged, wherever considered necessary.

For KHURANA SHARMA & CO.

Chartered Accountants
(FRN : 010970N)

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
UDIN: 24568524BKAVGM4936
Place : Chandigarh
Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA
CHIEF FINANCIAL OFFICER
FCA 514044

RAJNI BRAR
COMPANY SECRETARY
ACS24684

RAHUL BATRA
MANAGING DIRECTOR
D/N : 02229234

BETA DRUGS LIMITED

Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205

Phone : 01795-236196 E-Mail : betabaddi@gmail.com

CIN No. L24230HP2005PLC028969

Standalone Statement of Assets & Liabilities for the year ended on 30th September' 2024

Particulars	As at 30th September' 2024	As at 31st March' 2024	As at 30th September' 2023
	Amount in Rs.	Amount in Rs.	Amount in Rs.
1. EQUITY AND LIABILITIES			
(A) Shareholder's Funds			
(a) Share Capital	9,61,37,900.00	9,61,37,900.00	9,61,37,900.00
(b) Reserves and Surplus	1,19,02,46,062.72	1,06,39,65,140.20	97,97,39,177.06
(c) Money received against share warrants			
Sub-total-Shareholders' funds	1,28,63,83,962.72	1,16,01,03,040.20	1,07,58,77,077.06
(B) Non- Current Liabilities			
(a) Long-term borrowings	8,35,81,065.00	3,61,97,514.00	2,95,14,564.74
(b) Deferred tax liabilities (Net)	-	-	-
(c) Other Long term liabilities	2,33,17,277.39	1,89,96,629.84	1,62,89,288.01
(d) Long term Provisions	1,25,55,561.00	1,27,77,408.00	1,08,12,022.00
Sub-total-Non- current liabilities	11,94,53,903.39	6,79,71,551.84	5,66,15,874.75
(C) Current Liabilities			
(a) Short-term borrowings	-	-	-
(b) Trade Payable	45,97,18,057.01	35,79,84,303.46	30,37,11,269.34
(c) Other current liabilities	10,06,37,041.71	9,99,78,032.95	8,59,46,975.38
(d) Short-term provisions	3,02,05,037.12	1,86,78,501.27	2,89,25,663.43
Sub-total-current liabilities	59,05,60,135.84	47,66,40,837.68	41,85,83,908.15
TOTAL - EQUITY AND LIABILITIES	1,99,63,98,001.95	1,70,47,15,429.72	1,55,10,76,859.97
2. ASSETS			
(A) Non-current assets			
(a) Property, Plant & Equipment and Intangible Assets			
(i) Property, Plant & Equipment	35,19,32,878.82	34,10,46,528.36	33,72,40,932.37
(ii) Intangible assets	2,33,44,772.25	2,37,61,644.94	2,04,02,036.24
(iii) Capital work-in-progress	-	-	-
(b) Non Current Investments	5,77,40,000.00	5,77,40,000.00	5,77,40,000.00
(c) Long Term Loan & Advance	23,70,13,820.27	13,68,03,619.00	8,37,07,092.86
(d) Other Non Current Assets	9,00,000.00	5,00,000.00	5,00,000.00
(e) Deferred tax Assets	93,97,514.93	81,30,248.89	99,01,241.38
Sub-total-Non-current assets	68,03,28,986.28	56,79,82,041.19	50,94,91,302.86
(B) Current Assets			
(a) Inventories	25,73,46,570.75	21,93,52,880.77	20,50,08,334.09
(b) Trade receivable	65,05,65,037.85	50,49,20,162.51	49,98,05,258.79
(c) Cash and bank balance	25,71,50,508.84	27,19,74,324.38	21,78,88,061.54
(d) Short-term loan and advances	4,39,39,337.47	3,84,43,790.94	3,96,31,765.21
(e) Other current assets	10,70,67,560.76	10,20,42,229.93	7,92,52,137.48
Sub-total-current assets	1,31,60,69,015.67	1,13,67,33,388.53	1,04,15,85,557.11
TOTAL - ASSETS	1,99,63,98,001.95	1,70,47,15,429.72	1,55,10,76,859.97

- 1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 06th November' 2024.
- 2 The company is engaged in single business segment i.e. Pharmaceuticals.
- 3 Figures are regrouped/rearranged, wherever considered necessary.

For KHURANA SHARMA & CO.
Chartered Accountants
(FRN : 010920N)

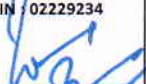
CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
UDIN: 24568524BKAVGM4936
Place : Chandigarh
Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA
CHIEF FINANCIAL OFFICER
FCA 514044

RAJNI BRAR
COMPANY SECRETARY
ACS24684

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

BETA DRUGS LIMITED				
Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205				
Phone : 01795-236196 E-Mail : betabaddi@gmail.com				
CIN No. L24230HP2005PLC028969				
Standalone Cashflow Statement for the year ended on 30th September' 2024				
Particulars		As at 30th September' 2024	As at 31 March' 2024	As at 30 September' 2023
		Amount in Rs.	Amount in Rs.	Amount in Rs.
A	CASHFLOW FROM OPERATING ACTIVITIES			
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	17,82,76,421.12	29,48,30,099.23	16,21,04,522.86
	Adjustments for non Cash/Non trade items:			
	Depreciation & Amortization Expenses	3,38,27,074.27	4,72,46,699.33	3,03,94,899.68
	Finance Cost	61,80,136.51	1,04,73,323.16	57,31,937.94
	Interest received	(63,32,575.52)	(1,53,58,542.07)	(64,98,305.94)
	Other inflows/(outflows) of cash	(4,23,58,075.78)	(10,52,69,708.33)	(5,02,59,311.44)
	Operating profits before Working Capital Changes	16,95,92,980.59	23,19,21,871.32	14,14,73,743.10
	Adjusted For:			
	(Increase)/Decrease in trade receivables	(14,56,44,875.34)	(6,89,72,339.83)	(6,38,57,436.11)
	Increase/(Decrease) in trade payables	10,17,33,753.55	12,58,58,909.56	7,15,85,875.44
	(Increase)/Decrease in inventories	(3,79,93,689.98)	(8,27,17,868.28)	(6,83,73,321.60)
	Increase/(Decrease) in other current liabilities	6,59,008.76	4,67,83,721.42	3,27,52,663.85
	(Increase)/Decrease in short term loans and advances	(54,95,546.53)	(99,43,212.57)	(1,11,31,186.84)
	(Increase)/Decrease in other current assets	(50,25,330.83)	(3,10,59,945.98)	(82,69,853.53)
	Net Changes in working capital	(9,17,66,680.37)	(2,00,50,735.68)	(4,72,93,258.79)
	Net cashflow from Operating Activities (A)	7,78,26,300.22	21,18,71,135.64	9,41,80,484.31
B	CASHFLOW FROM INVESTING ACTIVITIES			
	Purchase of tangible/intangible assets	(4,42,96,552.04)	(6,43,37,077.28)	(4,03,20,072.93)
	Interest received	63,32,575.52	1,53,58,542.07	64,98,305.94
	Cash used for Non Current Investments	-	77,89,905.49	77,89,905.49
	Cash used for Long Term Loans/Advances	(10,02,10,201.27)	(6,90,32,054.60)	(1,59,35,528.46)
	Net cash used in Investing Activities (B)	(13,81,74,177.79)	(11,02,20,684.32)	(4,19,67,389.96)
C	CASHFLOW FROM FINANCING ACTIVITIES			
	Finance Cost	(61,80,136.52)	(1,04,73,323.16)	(57,31,937.94)
	Increase in/(Repayment) of Short term Borrowings	-	-	-
	Increase in/(Repayment) of Long term Borrowings	5,17,04,198.55	28,56,349.11	(65,33,941.98)
	Increase/ (Decrease) in share capital	-	-	-
	Increase/ (Decrease) in share premium	-	-	-
	Other Inflows/ (Outflows) of cash	-	-	-
	Net cash used in Financing Activities (C)	4,55,24,062.03	(76,16,974.05)	(1,22,65,879.92)
D	Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(1,48,23,815.54)	9,40,33,477.27	3,99,47,214.43
E	Cash & Cash equivalents at beginning of period	27,19,74,324.38	17,79,40,847.11	17,79,40,847.11
F	Cash & Cash equivalents at end of period	25,71,50,508.84	27,19,74,324.38	21,78,88,061.54
G	Net Increase/(Decrease) in cash & cash equivalents (F-E)	(1,48,23,815.54)	9,40,33,477.27	3,99,47,214.43
1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 06th November' 2024.				
2 The company is engaged in single business segment i.e. Pharmaceuticals.				
3 Figures are regrouped/rearranged, wherever considered necessary.				
For KHURANA SHARMA & CO. Chartered Accountants (FRN : 010920N)		For and on behalf of Beta Drugs Limited		
				
CA VIBHOR KHURANA PARTNER Membership No. : 568524 Place : Chandigarh Date : 06/11/2024		NIPUN ARORA CHIEF FINANCIAL OFFICER FCA 514044 		
		RAJNI BRAR COMPANY SECRETARY ACS24684 		
		RAHUL BATRA MANAGING DIRECTOR DIN : 02229234 		



BETA DRUGS LIMITED

BDL/PKL/SEC/2024

6th November, 2024

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot no. C/I, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai — 400 051.

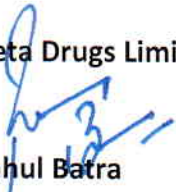
Sub: Certificate as per regulation 33(2)(a) of SEBI(LODR) Regulations, 2015

Dear Sir/Madam

We the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of Beta Drugs Limited, certify that the Un-Audited Standalone and Consolidated Financial results for the half year ended 30th September, 2024, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You
Yours faithfully

For Beta Drugs Limited


Mr Rahul Batra
Managing Director
DIN: 02229234


Mr Nipun Arora,
Chief Financial Officer

CIN No.: L24230HP2005PLC028969

Admin. Office : SCO 184, Sector-5, Panchkula-134-114 Haryana (INDIA) Phone. +91-172-2585481-482-483

Registered Office & Works: Vill. Nandpur, Lodhimajra Road, Tehsil. : Baddi, Distt. Solan, H.P. Phone No. : 01795-236196

Website :- www.betadrugslimited.com

E-Mail :- info@detadrugslimited.com