BETA DRUGS LIMITED

BDL/PKL/SEC/2025
6th November, 2025

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

SYMBOL-BETA

Sub: Outcome of Board Meeting of Beta Drugs Limited-6th November, 2025

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, 2025, at 11:00 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, 2025.

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, 2025.
- Limited review Report on Standalone Financial Results alongwith Un-Audited Standalone Financial Results for the half year ended 30th September, 2025.
- Certificate as per regulation 33(2)(a) of SEBI (LODR) Regulations, 2015

The meeting of the Board of Directors commenced at 11.00 a.m. and concluded at 3:00 p.m.

This is for your information and appropriate dissemination.

Thanking You

Your's faithfully
For Beta Drugs Ltd.

Beta Drugs Limited
Rajni
Company Secretary
ACS - 24684

Rajni Brar
Company Secretary

Management Discussion & Analysis

Consolidated revenues from operations for the first six months of FY26 grew by 13% to ₹203.6 crore, compared to ₹180.3 crore in the same period last year. The company's growth was led by a 21% rise in own-brand sales, supported by 14% growth in API external sales. CDMO and exports registered growth of 8% and 10%, respectively. However, operations were temporarily impacted by a two-week production loss following a plant shutdown caused by floods.

Consolidated EBITDA rose 17% year-on-year to ₹47 crore (₹40.3 crore in the previous year). In percentage, the EBITDA is increased from 22.36% to 23.08%. Derma division has generated a positive EBITDA of Rs. 11.32 Lacs in the H1'26. The EBITDA % of Oncology is 24.12%.

PAT (excluding interest on compulsory convertible debentures) is Rs. 28.71 cr (14.10%) compared to Rs. 24.43 cr (13.55%) last year. It has increased to 18% year-on-year.

Beta has acquired an oncology intermediate facility, enabled further backward integration and reduced dependency on Chinese imports. This is expected to support margin improvement going forward. This will further strengthen the company's ability to produce robust, compliant DMFs for regulated markets and facilitate quicker, more effective dossier submissions in export markets.

Outlook

Management expects to better its financial performance in the second half of FY26, targeting revenues in the range of ₹420–₹430 crore for FY26, with EBITDA margins between 23% and 25%. The company expects sustained momentum in own-brand sales and a healthy international order pipeline, driven by enhanced market penetration and ongoing portfolio expansion.

During this fiscal year, Beta achieved a major milestone by becoming India's first company to introduce Methotrexate Oral Solution. The company has also filed for two additional NDDS (Novel Drug Delivery Systems), which, once approved, will again be first-in-India introductions. Additionally, two new drug applications have been filed with the DCGI, marking another step toward product innovation and therapeutic diversification.

After successful audit of Mexico (COFEPRIS) Beta has successfully filed 16 dossiers and the registration is expected in next one year. Company's now focus is to cater the regulated markets and working very aggressively to compile the state of the heart dossiers which can be filled. Over the last six months, Beta has filed close to 80 more dossiers across key international markets and expects continued export strength, supported by new product launches, capacity enhancements, and deeper penetration into regulated markets. The company's innovation-driven growth strategy, coupled with its focus on global expansion, remains central to its long-term vision.

We have an exclusive in licensing agreement with Promo Italia, a leading cosmeceutical company of Europe dealing in Skin fillers and Mesotherapy. This market is fast growing owing to growing economy and beauty consciousness of females as well as male population. The therapy is mainly used for skin rejuvenation, body contouring and treatment of Hyperpigmentation and melasma and is being used by all leading cosmetologists across country with fewer players in the market.

Focused investments in R&D, automation, and process optimization are expected to further enhance operational efficiency and product quality. The company also plans to strengthen its branded portfolio in both domestic and international markets, reinforcing its commitment to sustainable, profitable growth and long-term value creation.

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, 2025 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, 2025,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 30/09/2025 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.

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. 1,48,75,72,564.46 as at 30th September, 2025 and total revenue of Rs. 83,04,55,733.47, total net profit/(loss) after tax of Rs. 18,16,83,231.39 and total comprehensive income / loss of Rs. Nil, for the half year ended 30th September, 2025, respectively, and cash flows (net) of Rs. 1,10,75,974.30 for the period from 1st April,2025 to 30th September, 2025, 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

Signature
(CA VIBHOR KHURANA)
Partner
M. No. :-568524

Place: Chandigarh
Date: 06.11.2025

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

Unaudited Consolidated Financial Results for the half year ended on 30th September' 2025

Particulars	6 Months Ended on 30/09/2025 (Unaudited)	6 Months Ended on 31/03/2025 (Audited)	6 Months Ended on 30/09/2024 (Unaudited)	Year Ended on 31/03/2025 (Audited)
I. Revenue From Operations	2,03,59,32,903.25	1,82,05,23,166.04	1,80,30,34,024.71	3,62,35,57,190.75
II. Other Income	5,97,56,870.79	4,93,05,523.55	1,50,60,010.91	6,43,65,534.46
III. Total Revenue (I+II)	**2,09,56,89,774.04**	**1,86,98,28,689.59**	**1,81,80,94,035.62**	**3,68,79,22,725.21**
IV. Expenses				
a) Cost of Materials Consumed	1,04,52,55,070.81	87,95,63,458.86	87,82,12,324.12	1,75,77,75,782.98
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(5,48,55,285.92)	(1,70,83,704.57)	(2,71,59,232.08)	(4,42,42,936.65)
d) Other Manufacturing expenses	25,14,55,140.11	21,77,35,449.42	18,84,54,384.56	40,61,89,833.98
e) Employee benefit expenses	19,22,57,912.14	17,67,91,887.71	16,29,18,881.56	33,97,10,769.27
f) Finance Costs	6,93,25,483.58	5,16,20,547.01	1,82,70,543.09	6,98,91,090.10
g) Depreciation & amortisation expenses	7,96,62,543.63	6,80,47,547.89	5,70,92,772.91	12,51,40,320.80
h) Other expenses	19,16,85,579.16	20,55,32,353.83	21,25,40,848.17	41,80,73,202.00
Total Expenses	**1,77,47,86,443.51**	**1,58,22,07,540.15**	**1,49,03,30,522.33**	**3,07,25,38,062.48**
V. Profit before exceptional and extraordinary items and tax (III-IV)	**32,09,03,330.53**	**28,76,21,149.44**	**32,77,63,513.29**	**61,53,84,662.73**
VI.Exceptional Items (Pref. Issue)	-	**4,56,95,656.00**		**4,56,95,656.00**
VII. Profit before extraordinary items and tax (V-VI)	**32,09,03,330.53**	**24,19,25,493.44**	**32,77,63,513.29**	**56,96,89,006.73**
VIII.Extraordinary Items	-	-		-
IX. Profit before tax (VII-VIII)	**32,09,03,330.53**	**24,19,25,493.44**	**32,77,63,513.29**	**56,96,89,006.73**
X.Tax Expenses				
a) Current year tax	8,52,60,833.26	6,42,04,383.45	8,54,74,398.83	14,96,78,782.28
b) MAT credit/Deferred tax	(35,22,670.39)	(21,00,441.06)	(20,74,841.71)	(41,75,282.77)
XI. Profit (Loss) for the period from continuing operations (IX-X)	**23,91,65,167.67**	**17,98,21,551.05**	**24,43,63,956.17**	**42,41,85,507.22**
XII.Profit (Loss) from discounting operations				
XIII. Tax expenses of dicounting operations				
XIV. Profit (Loss) from discounting operation (after tax) (XII-XIII)				
XV. Net Profit/(Loss) for the period (XI+XIV)	**23,91,65,167.67**	**17,98,21,551.05**	**24,43,63,956.17**	**42,41,85,507.22**
XVI. Earning per share				
a) Basic	47.38	35.63	25.42	42.02
b) Diluted	47.38	35.63	25.42	42.02
XVIII. Paid up equity share captial	**10,09,45,530.00**	**10,09,45,530.00**	**9,61,37,900.00**	**10,09,45,530.00**
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	**2,10,91,77,307.02**	**1,87,00,12,139.18**	**1,71,24,67,051.45**	**1,87,00,12,139.18**

1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 06th November' 2025.
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: 25568524BMKPPQ1113
Place : Chandigarh
Date : 06/11/2025

For and on Behalf of Board of Directors

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

RAJNI BRAR
COMPANY SECRETARY
ACS24684

NIPUN ARORA
CFO
FCA514044

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

Unaudited Consolidated Statement of Assets & Liabilities for the half year ended on 30th September' 2025

Particulars	As at 30th September' 2025 (Unaudited) Amount in Rs.	As at 31st March' 2025 (Audited) Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	10,09,45,530.00	10,09,45,530.00
(b) Reserves and Surplus	2,10,91,77,307.02	1,87,00,12,139.18
(c) Money received against share warrants	-	-
Sub-total-Shareholders' funds	**2,21,01,22,837.02**	**1,97,09,57,669.18**
(B) Non- Current Liabilities		
(a) Long-term borrowings	1,38,28,54,276.12	1,26,99,43,801.22
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	11,56,81,522.77	6,82,91,412.83
(d) Long term Provisions	2,55,73,025.00	2,55,73,025.00
Sub-total-Non- current liabilities	**1,52,41,08,823.89**	**1,36,38,08,239.05**
(C) Current Liabilities		
(a) Short-term borrowings	7,47,17,188.36	5,71,29,891.83
(b) Trade Payable	87,34,41,105.73	71,27,72,547.96
(c) Other current liabilities	15,03,69,468.34	21,45,61,818.38
(d) Short-term provisions	4,50,37,338.64	4,31,16,373.26
Sub-total-current liabilites	**1,14,35,65,101.07**	**1,02,75,80,631.43**
TOTAL - EQUITY AND LIABILITIES	**4,87,77,96,761.98**	**4,36,23,46,539.66**
2. ASSETS		
(A) Non-current assets		
(a) Property, Plant & Equipment and Intagible Assets		-
(i) Property, Plant & Equipment	1,02,27,69,219.25	80,36,19,148.13
(ii) Intangible assets	9,23,56,888.49	8,57,29,988.83
(iii) Capital work-in-progress		-
(b) Non Current Investments		-
(c) Long Term Loan & Advance	20,03,94,985.14	14,13,91,559.23
(d) Other Non Current Assets	34,50,000.00	25,50,000.00
(e) Deferred tax Assets	2,18,08,231.98	1,82,85,561.58
Sub-total-Non-current assets	**1,34,07,79,324.85**	**1,05,15,76,257.77**
(B) Current Assets		
(a) Inventories	73,00,88,699.04	59,77,25,886.00
(b) Trade receivable	1,20,27,95,449.80	1,02,57,83,636.64
(c) Cash and bank balance	1,22,56,90,949.43	1,47,02,38,624.68
(d) Short-term loan and advances	26,99,03,655.40	9,31,10,440.55
(e) Other current assets	10,85,38,683.46	12,39,11,694.02
Sub-total-current assets	**3,53,70,17,437.13**	**3,31,07,70,281.89**
TOTAL - ASSETS	**4,87,77,96,761.98**	**4,36,23,46,539.66**

1. The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 06th November' 2025.
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: 25568524BMKPPQ1113
Place : Chandigarh
Date : 06/11/2025

For and on Behalf of Board of Directors

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

RAINI BRAR
COMPANY SECRETARY
ACS24684

NIPUN ARORA
CFO
FCA514044

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

Uaudited Consolidated Cashflow Statement for the half year ended on 30th September' 2025

	Particulars	As at 30th September' 2025	As at 31st March' 2025
A	**CASHFLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	**32,09,03,330.53**	**61,53,84,662.73**
	Adjustments for non Cash/Non trade items:		
	Depreciation & Amortization Expenses	7,96,62,543.46	12,51,40,320.63
	Finance Cost	6,93,25,483.58	6,98,91,090.10
	Interest received	(4,75,07,377.65)	(5,11,02,292.57)
	Other inflows/(outflows) of cash	(8,42,39,863.46)	(20,75,95,520.95)
	Operating profits before Working Capital Changes	**33,81,44,116.46**	**55,17,18,259.94**
	Adjusted For:		
	(Increase)/Decrease in trade receivables	(17,70,11,813.16)	(23,33,84,908.13)
	Increase/(Decrease) in trade payables	16,09,52,873.99	12,00,40,090.02
	(Increase)/Decrease in inventories	(13,23,62,812.87)	(9,96,03,710.95)
	Increase/(Decrease) in other current liabilities	(6,41,92,350.04)	3,81,45,288.99
	(Increase)/Decrease in short term loans and advances	(17,67,93,214.85)	(2,15,87,512.62)
	(Increase)/Decrease in other current assets	1,53,73,010.56	63,98,548.78
	Net Changes in working capital	**(37,40,34,306.37)**	**(18,99,92,203.91)**
	Net cashflow from Operating Activities (A)	**(3,58,90,189.91)**	**36,17,26,056.03**
B	**CASHFLOW FROM INVESTING ACTIVITIES**		
	Purchase of tangible/intangible assets	(30,54,39,518.78)	(36,85,85,164.55)
	Interest received	4,75,07,377.65	5,11,02,292.57
	Cash used for Non Current Investments	-	-
	Cash used for Long Term Loans/Advances	(5,90,03,425.82)	(3,96,99,347.94)
	Net cash used in Investing Activities (B)	**(31,69,35,566.95)**	**(35,71,82,219.92)**
C	**CASHFLOW FROM FINANCING ACTIVITIES**		
	Finance Cost	(6,93,25,483.58)	(6,98,91,090.10)
	Increase in/(Repayment) of Short term Borrowings	1,75,87,296.53	75,55,911.18
	Increase in/(Repayment) of Long term Borrowings	16,00,16,268.62	1,23,68,97,117.13
	Increase/ (Decrease) in share capital	-	48,07,630.00
	Increase/ (Decrease) in share premium	-	-
	Other Inflows/ (Outflows) of cash	-	-
	Net cash used in Financing Activities (C	**10,82,78,081.57**	**1,17,93,69,568.21**
D	**Net Increase/(Decrease) in cash & cash equivalents (A+B+C)**	**(24,45,47,675.29)**	**1,18,39,13,404.32**
E	Cash & Cash equivalents at beginning of period	1,47,02,38,624.72	28,63,25,220.36
F	Cash & Cash equivalents at end of period	1,22,56,90,949.43	1,47,02,38,624.68
G	**Net Increase/(Decrease) in cash & cash equivalents (F-E)**	**(24,45,47,675.29)**	**1,18,39,13,404.32**

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' 2025.
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
Place : Chandigarh
Date : 06/11/2025

For and on Behalf of Board of Directors

RAHUL BATRA	RAJNI BRAR	NIPUN ARORA
MANAGING DIRECTOR	COMPANY SECRETARY	CFO
DIN : 02229234	ACS24684	FCA514044

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, 2025 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
Vilage 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, 2025**.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

Signature
(CA VIBHOR KHURANA)
Partner M. No.:-568524

Place: Chandigarh
Date: 06.11.2025

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

Unaudited Standalone Financial Results for the half year ended on 30th September' 2025

Particulars	6 Months Ended on 30/09/2025 (Unaudited)	6 Months Ended on 31/03/2025 (Audited)	6 Months Ended on 30/09/2024 (Unaudited)	Year Ended on 31/03/2025 (Audited)
I. Revenue From Operations	1,20,80,51,101.64	1,02,01,05,887.14	1,18,18,90,489.37	2,20,19,96,376.51
II. Other Income	5,71,82,938.93	4,80,77,836.82	1,38,38,268.52	6,19,16,105.34
III. Total Revenue (I+II)	**1,26,52,34,040.57**	**1,06,81,83,723.96**	**1,19,57,28,757.89**	**2,26,39,12,481.85**
IV. **Expenses**				
a) Cost of Materials Consumed	74,46,55,669.54	57,09,50,254.21	66,40,82,193.69	1,23,50,32,447.90
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(72,52,351.26)	(1,06,51,617.00)	(2,63,89,877.89)	(3,70,41,494.89)
d) Other Manufacturing expenses	12,08,21,642.96	11,67,41,055.39	10,11,61,882.96	21,79,02,938.35
e) Employee benefit expenses	9,88,96,559.37	9,87,65,614.42	9,06,91,229.46	18,94,56,843.88
f) Finance Costs	5,76,12,001.72	4,13,75,712.15	61,80,136.51	4,75,55,848.66
g) Depreciation & amortisation expenses	4,42,02,152.68	4,05,93,263.28	3,38,27,074.27	7,44,20,337.55
h) Other expenses	12,85,11,566.76	13,45,85,072.54	14,78,99,697.78	28,24,84,770.32
Total Expenses	**1,18,74,47,241.77**	**99,23,59,355.00**	**1,01,74,52,336.77**	**2,00,98,11,691.77**
V. Profit before exceptional and extraordinary items and tax (III-IV)	**7,77,86,798.80**	**7,58,24,368.96**	**17,82,76,421.12**	**25,41,00,790.08**
VI.Exceptional Items (Pref. Issue)	-	**4,56,95,656.00**	-	**4,56,95,656.00**
VII. Profit before extraordinary items and tax (V-VI)	**7,77,86,798.80**	**3,01,28,712.96**	**17,82,76,421.12**	**20,84,05,134.08**
VIII.Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	**7,77,86,798.80**	**3,01,28,712.96**	**17,82,76,421.12**	**20,84,05,134.08**
X.Tax Expenses				
a) Current year tax	2,20,63,504.55	1,02,89,219.51	4,66,65,058.44	5,69,54,277.95
b) MAT credit/Deferred tax	(17,58,640.90)	(16,03,279.32)	(12,67,266.05)	(28,70,545.37)
XI. Profit (Loss) for the period from continuing operations (IX-X)	**5,74,81,935.15**	**2,14,42,772.77**	**13,28,78,628.72**	**15,43,21,401.49**
XII.Profit (Loss) from discounting operations				
XIII. Tax expenses of dicounting operations				
XIV. Profit (Loss) from discounting operation (after tax) (XII-XIII)	-	-	-	-
XV. Net Profit/(Loss) for the period (XI+XIV)	**5,74,81,935.15**	**2,14,42,772.77**	**13,28,78,628.72**	**15,43,21,401.49**
XVI. Earning per share				
a) Basic	11.39	4.25	13.82	15.29
b) Diluted	11.39	4.25	13.82	15.29
XVIII. Paid up equity share captial	**10,09,45,530.00**	**10,09,45,530.00**	**9,61,37,900.00**	**10,09,45,530.00**
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	**1,24,69,08,133.86**	**1,18,94,26,198.71**	**1,19,02,46,062.72**	**1,18,94,26,198.71**

1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 06th November' 2025.
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: 25568524BMKPPP6250
Place : Chandigarh
Date : 06/11/2025

For and on Behalf of Board of Directors

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

RAJNI BRAR
COMPANY SECRETARY
ACS24684

NIPUN ARORA
CFO
FCA514044

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

Unaudited Standalone Statement of Assets & Liabilities for the half year ended on 30th September' 2025

Particulars	As at 30th September' 2025 Amount in Rs.	As at 31st March' 2025 Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	10,09,45,530.00	10,09,45,530.00
(b) Reserves and Surplus	1,24,69,08,133.86	1,18,94,26,198.71
(c) Money received against share warrants		
Sub-total-Shareholders' funds	**1,34,78,53,663.86**	**1,29,03,71,728.71**
(B) Non- Current Liabilities		
(a) Long-term borrowings	1,33,40,35,196.56	1,23,80,12,974.87
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	9,77,08,404.73	4,66,56,728.75
(d) Long term Provisions	1,48,96,231.00	1,48,96,231.00
Sub-total-Non- current liabilities	**1,44,66,39,832.29**	**1,29,95,65,934.62**
(C) Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade Payable	50,53,92,675.09	40,54,09,141.10
(c) Other current liabilities	9,21,97,070.79	17,28,58,641.37
(d) Short-term provisions	(18,29,953.95)	(29,90,634.58)
Sub-total-current liabilites	**59,57,59,791.93**	**57,52,77,147.89**
TOTAL - EQUITY AND LIABILITIES	**3,39,02,53,288.08**	**3,16,52,14,811.22**
2. ASSETS		
(A) Non-current assets		
(a) Property, Plant & Equipment and Intagible Assets		
(i) Property, Plant & Equipment	66,84,42,981.55	47,88,69,528.77
(ii) Intangible assets	6,31,79,671.91	5,59,73,629.67
(iii) Capital work-in-progress	-	-
(b) Non Current Investments	5,77,40,000.00	5,77,40,000.00
(c) Long Term Loan & Advance	21,88,70,914.16	15,67,60,667.69
(d) Other Non Current Assets	24,00,000.00	18,00,000.00
(e) Deferred tax Assets	1,27,59,435.15	1,10,00,794.25
Sub-total-Non-current assets	**1,02,33,93,002.77**	**76,21,44,620.38**
(B) Current Assets		
(a) Inventories	32,01,09,238.91	27,44,38,550.00
(b) Trade receivable	57,91,79,062.36	48,57,93,744.04
(c) Cash and bank balance	1,16,42,28,686.37	1,41,98,52,335.96
(d) Short-term loan and advances	21,48,58,007.94	11,82,03,420.85
(e) Other current assets	8,84,85,289.73	10,47,82,139.99
Sub-total-current assets	**2,36,68,60,285.31**	**2,40,30,70,190.84**
TOTAL - ASSETS	**3,39,02,53,288.08**	**3,16,52,14,811.22**

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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: 25568524BMKPPP6250
Place : Chandigarh
Date : 06/11/2025

For and on Behalf of Board of Directors

RAHUL BATRA	RAJNI BRAR	NIPUN ARORA
MANAGING DIRECTOR	COMPANY SECRETARY	CFO
DIN : 02229234	ACS24684	FCA514044

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

Unaudited Standalone Cashflow Statement for the half year ended on 30th September' 2025

	Particulars	As at 30 September' 2025	As at 31 March' 2025
		Amount in Rs.	Amount in Rs.
A	**CASHFLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	**7,77,86,798.80**	**25,41,00,790.08**
	Adjustments for non Cash/Non trade items:		
	Depreciation & Amortization Expenses	4,42,02,152.68	7,44,20,337.55
	Finance Cost	5,76,12,001.72	4,75,55,848.66
	Interest received	(4,49,33,445.79)	(4,98,29,566.83)
	Other inflows/(outflows) of cash	(2,15,02,823.91)	(14,76,68,697.77)
	Operating profits before Working Capital Changes	**11,31,64,683.50**	**17,85,78,711.69**
	Adjusted For:		
	(Increase)/Decrease in trade receivables	(9,33,85,318.32)	1,91,26,418.47
	Increase/(Decrease) in trade payables	9,99,83,533.99	4,74,24,837.64
	(Increase)/Decrease in inventories	(4,56,70,688.91)	(5,50,85,669.23)
	Increase/(Decrease) in other current liabilities	(8,06,61,570.58)	7,28,80,608.42
	(Increase)/Decrease in short term loans and advances	(9,66,54,587.09)	(7,97,59,629.91)
	(Increase)/Decrease in other current assets	1,62,96,850.26	(27,39,910.06)
	Net Changes in working capital	**(20,00,91,780.65)**	**18,46,655.33**
	Net cashflow from Operating Activities (A)	**(8,69,27,097.15)**	**18,04,25,367.02**
B	**CASHFLOW FROM INVESTING ACTIVITIES**		
	Purchase of tangible/intangible assets	(24,09,81,647.71)	(24,44,55,322.69)
	Interest received	4,49,33,445.79	4,98,29,566.83
	Cash used for Non Current Investments		-
	Cash used for Long Term Loans/Advances	(6,21,10,246.47)	(1,99,57,048.69)
	Net cash used in Investing Activities (B)	**(25,81,58,448.39)**	**(21,45,82,804.55)**
C	**CASHFLOW FROM FINANCING ACTIVITIES**		
	Finance Cost	(5,76,12,001.72)	(4,75,55,848.66)
	Increase in/(Repayment) of Short term Borrowings	-	-
	Increase in/(Repayment) of Long term Borrowings	14,70,73,897.67	1,22,94,75,559.77
	Increase/ (Decrease) in share capital	-	48,07,630.00
	Increase/ (Decrease) in share premium	-	(46,91,892.00)
	Other Inflows/ (Outflows) of cash		-
	Net cash used in Financing Activities (C	**8,94,61,895.95**	**1,18,20,35,449.11**
D	**Net Increase/(Decrease) in cash & cash equivalents (A+B+C)**	**(25,56,23,649.59)**	**1,14,78,78,011.58**
E	Cash & Cash equivalents at beginning of period	1,41,98,52,335.96	27,19,74,324.38
F	Cash & Cash equivalents at end of period	1,16,42,28,686.37	1,41,98,52,335.96
G	**Net Increase/(Decrease) in cash & cash equivalents (F-E)**	**(25,56,23,649.59)**	**1,14,78,78,011.58**

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

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
Place : Chandigarh
Date : 06/11/2025

For and on Behalf of Board of Directors

RAHUL BATRA	RAJNI BRAR	NIPUN ARORA
MANAGING DIRECTOR	COMPANY SECRETARY	CFO
DIN : 02229234	ACS24684	FCA514044

BETA DRUGS LIMITED

BDL/PKL/SEC/2025
6th November, 2025

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 Standalone and Consolidated Audited Financial results for the half year ended 30th September, 2025, 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
Your's faithfully

For Beta Drugs Limited

Mr. Rahul Batra
Managing Director
DIN: 02229234

Mr. Nipun Arora,
Chief Financial Officer