



BETA DRUGS LIMITED

BDL/PKL/SEC/2019
12th November, 2019

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex
Bandra East
Mumbai 400051

Script :-BETA

Dear Sir,

Subject: Clarification for Financial results – BETA

This has reference to your email dated 8th November, 2019 regarding the clarification for Financial Results, please find enclosed herewith financial results in Machine Readable Form/Legible copy alongwith Cash Flow Statement.

Kindly take the above information on your record.

Thanking You
Yours faithfully
For Beta Drugs Ltd.

Rajni Brar
Company Secretary



CIN No.: L24230HP2005PLC028969

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

Export & Mktd Office : 1101, 11th Floor, Peninsula Park, Andheri West, Mumbai - 400053, Phone No. : +91-022-62360443

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

Website :- www.betadrugslimited.com
www.adleylab.com

E-Mail :- info@betadrugslimited.com
sales@adleylab.com



"A Peer Review Firm"

KALRA RAI & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN : 04AAFFK0327HIZT

Ref. No.

LIMITED REVIEW REPORT

Dated

Independent Auditor's Review report on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2019 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, 2019**. 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.

Place: Chandigarh
Date: 23.10.2019
UDIN: 19087438AAAADU1849

For KALRA RAI & ASSOCIATES
Chartered Accountants



Signature
(LAJPAT RAI KALRA)
Partner
M. No.: -087438

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 2019

Particulars	6 Months Ended on 30/09/2019 (Unaudited)	6 Months Ended on 31/03/2019 (Audited)	6 Months Ended on 30/09/2018 (Audited)	Year Ended on 31/03/2019 (Audited)
I. Revenue From Operations	34,22,87,813.96	28,70,07,341.22	29,34,79,497.77	58,04,86,838.99
II. Other Income	12,59,288.54	1,66,439.77	29,91,409.00	31,57,848.77
III. Total Revenue (I+II)	34,35,47,102.50	28,71,73,780.99	29,64,70,906.77	58,36,44,687.76
IV. Expenses				
a) Cost of Materials Consumed	18,21,66,377.64	15,91,57,217.09	17,20,35,522.56	33,11,92,739.65
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	36,45,333.11	(2,12,34,162.86)	(54,97,018.25)	(2,67,31,181.11)
d) Other Manufacturing expenses	3,81,80,137.26	4,16,11,816.26	3,20,83,382.87	7,36,95,199.13
e) Employee benefit expenses	1,96,92,284.66	1,82,27,572.72	1,59,45,997.01	3,41,73,569.73
f) Finance Costs	23,17,888.02	28,89,284.19	44,47,079.28	73,36,363.47
g) Depreciation & amortisation expenses	1,05,52,308.41	1,23,14,965.89	1,19,17,127.65	2,42,32,093.54
h) Other expenses	3,18,61,285.85	4,17,13,240.64	2,33,71,118.92	6,50,84,359.56
Total Expenses	28,84,15,614.95	25,46,79,933.93	25,43,03,210.04	50,89,83,143.97
V. Profit before exceptional and extraordinary items and tax (III-IV)	5,51,31,487.55	3,24,93,847.06	4,21,67,696.73	7,46,61,543.79
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax	5,51,31,487.55	3,24,93,847.06	4,21,67,696.73	7,46,61,543.79
VIII. Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	5,51,31,487.55	3,24,93,847.06	4,21,67,696.73	7,46,61,543.79
X. Tax Expenses				
a) Current year tax	1,52,24,256.92	65,02,246.96	88,68,175.74	1,53,70,422.70
b) MAT credit/Deferred tax	(1,64,990.70)	(1,69,16,753.76)	(9,33,050.00)	(1,78,49,803.76)
XI. Profit (Loss) for the period from continuing operations (IX-X)	4,00,72,221.33	4,29,08,353.86	3,42,32,570.99	7,71,40,924.85
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)	4,00,72,221.33	4,29,08,353.86	3,42,32,570.99	7,71,40,924.85
XVI. Earning per share				
a) Basic	4.29	4.96	3.96	8.92
b) Diluted	4.29	4.96	3.96	8.92
XVIII. Paid up equity share capital	9,61,37,900.00	8,64,95,000.00	8,64,95,000.00	8,64,95,000.00
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	43,73,25,729.97	31,94,65,064.64	27,74,57,242.25	31,94,65,064.64

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 23rd Oct 2019.

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

3 Figures are regrouped/rearranged, wherever considered necessary.

4 Number of Shares allotted on 01/05/2019 - 6,45,244 and on 01/07/2019 - 3,19,046 under preferential issue.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(ERN : 008859N)

LALPAT RAI KALRA
PARTNER

Membership No. : 087438

UDIN : 19087438AAAADU1849

Place : Chandigarh

Date : 23.10.2019

VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN : 01083215

BALWANT SINGH
DIRECTOR
DIN : 1089968

RAJNI BRAR
COMPANY SECRETARY
ACS24684

JAYANT KUMAR
CFO

For and on Behalf of Board of Directors

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 half year ended on 30th September' 2019

Particulars	As at 30th Sep, 2019 Amount in Rs.	As at 31 March, 2019 Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	9,61,37,900.00	8,64,95,000.00
(b) Reserves and Surplus	43,73,25,729.97	31,94,65,064.64
(c) Money received against share warrants		
Sub-total-Shareholders' funds	53,34,63,629.97	40,59,60,064.64
(B) Non- Current Liabilities		
(a) Long-term borrowings	4,40,76,262.20	5,27,13,933.16
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	30,00,000.00	25,00,000.00
(d) Other Long term Provisions		
Sub-total-Non- current liabilities	4,70,76,262.20	5,52,13,933.16
(C) Current Liabilities		
(a) Short-term borrowings	2,14,46,003.33	1,15,66,270.95
(b) Trade Payable	11,41,44,136.55	10,16,16,650.51
(c) Other current liabilities	4,05,28,917.79	6,63,49,604.44
(d) Short-term provisions	54,46,778.91	58,33,606.00
Sub-total-current liabilities	18,15,65,836.58	18,53,66,131.90
TOTAL - EQUITY AND LIABILITIES	76,21,05,728.75	64,65,40,129.70
2. ASSETS		
(A) Non-current assets		
(a) Fixed assets		
(i) Property, Plant & Equipment	15,86,00,604.88	11,76,88,316.93
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	14,65,55,191.91	15,04,15,738.88
(b) Long Term Loan & Advance	3,69,25,631.67	4,25,87,046.70
(c) Other Non Current Assets	6,11,60,592.62	1,61,20,592.62
(d) Deferred tax Assets	11,44,695.81	9,79,705.11
Sub-total-Non-current assets	40,43,86,716.90	32,77,91,400.24
(B) Current Assets		
(a) Inventories	5,55,31,572.16	6,40,97,049.94
(b) Trade receivable	19,07,53,641.71	17,32,94,672.62
(c) Cash and bank balance	4,03,82,728.76	2,91,80,194.79
(d) Short-term loan and advances	2,27,41,572.36	1,36,06,337.48
(e) Other current assets	4,83,09,496.86	3,85,70,474.63
Sub-total-current assets	35,77,19,011.85	31,87,48,729.46
TOTAL - ASSETS	76,21,05,728.75	64,65,40,129.70

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 23rd Oct 2019.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN : 0088594)

Chartered

Accountants

LAJPAT RAI KALRA

PARTNER

Membership No. : 087438

UDIN: 19087438AAAADU1849

Place : Chandigarh

Date : 23.10.2019

For and on Behalf of Board of Directors

VIJAY KUMAR BATRA

DIRECTOR

DIN : 01083215

BALWANT SINGH

DIRECTOR

DIN : 1089968

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 half year ended on 30th September' 2019			
Particulars		As at 30 Sep' 2019	As at 31 March' 2019
		Amount in Rs.	Amount in Rs.
A CASHFLOW FROM OPERATING ACTIVITIES			
Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)		5,51,31,487.55	7,46,61,543.79
Adjustments for non Cash/Non trade items:			
Depreciation & Amortization Expenses	1,05,52,308.41		2,42,32,093.54
Finance Cost	23,17,888.02		73,36,363.47
Interest received	(11,94,400.00)		(23,51,892.00)
Other inflows/(outflows) of cash	(99,49,669.00)		(1,27,91,772.70)
Operating profits before Working Capital Changes	5,68,57,614.98		9,10,86,336.10
Adjusted For:			
(Increase)/Decrease in trade receivables	(1,74,58,969.09)		(2,88,72,197.31)
Increase/(Decrease) in trade payables	1,25,27,486.04		4,05,58,056.80
(Increase)/Decrease in inventories	85,65,477.78		(3,60,62,247.94)
Increase/(Decrease) in other current liabilities	(2,58,20,686.65)		3,10,59,672.52
(Increase)/Decrease in short term loans and advances	(91,35,234.88)		5,23,625.00
(Increase)/Decrease in other current assets	(97,39,022.23)		(2,09,83,686.96)
Cash generated from Operations	1,57,96,665.95		7,73,09,558.21
Net cashflow from Operating Activities (A)	1,57,96,665.95		7,73,09,558.21
B CASHFLOW FROM INVESTING ACTIVITIES			
Purchase of tangible assets	(4,76,04,049.39)		(14,69,90,560.97)
Interest received	11,94,400.00		23,51,892.00
Cash used for Non Current Investments	(4,50,40,000.00)		(1,61,20,592.62)
Cash advances and loans made to other parties	-		-
Net cash used in Investing Activities (B)	(9,14,49,649.39)		(16,07,59,261.59)
C CASHFLOW FROM FINANCING ACTIVITIES			
Finance Cost	(23,17,888.02)		(73,36,363.47)
Increase in/(Repayment) of Short term Borrowings	98,79,732.38		(2,42,98,741.07)
Increase in/(Repayment) of Long term Borrowings	(81,37,670.95)		2,51,98,206.25
Increase/ (Decrease) in share capital	96,42,900.00		-
Increase/ (Decrease) in share premium	7,77,88,444.00		-
Other Inflows/ (Outflows) of cash	-		-
Net cash used in Financing Activities (C)	8,68,55,517.41		(64,36,898.29)
D Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	1,12,02,533.97		(8,98,86,601.67)
E Cash & Cash equivalents at beginning of period	2,91,80,194.79		11,90,66,796.46
F Cash & Cash equivalents at end of period	4,03,82,728.76		2,91,80,194.79
G Net Increase/(Decrease) in cash & cash equivalents (F-E)	1,12,02,533.97		(8,98,86,601.67)
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 23rd Oct 2019. 2 The company is engaged in single business segment i.e. Pharmaceuticals. 3 Figures are regrouped/rearranged, wherever considered necessary.			
For KALRA RAI AND ASSOCIATES Chartered Accountants (FRN : 008859N)		For and on Behalf of Board of Directors VIJAY KUMAR BATRA BALWANT SINGH DIRECTOR DIRECTOR DIN : 01083215 DIN : 1089968	
LAJPAT RAI KALRA PARTNER Membership No. : 087438			
Place : Chandigarh Date : 23.10.2019			



"A Peer Review Firm"

KALRA RAI & ASSOCIATES

CHARTERED ACCOUNTANTS

GSTIN : 04AAFFK0327HIZT

Ref. No.

Dated

LIMITED REVIEW REPORT

Independent Auditor's Review report on Interim Un-Audited Consolidated Financial Results for the half year ended on 30th September, 2019 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, 2019 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 half ended 30/09/2019, 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.





"A Peer Review Firm"

KALRA RAI & ASSOCIATES CHARTERED ACCOUNTANTS

GSTIN : 04AAFFK0327HIZT

Ref. No.

Dated

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)

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)** which have not been reviewed/ audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of **Rs. 22,22,29,073.41/-** as at 30th September, 2019 and total revenue of **Rs. 12,61,36,843.92/-**, total net profit/(loss) after tax of **Rs. 1,11,33,595.62/-**, and total comprehensive income / loss of **Rs. 1,11,33,595.62/-** for the half year ended 30th September, 2019 and cash flows (net) of **Rs. 2,07,177.68/-** for the half year ended 30th September, 2019, are 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.

Place: Chandigarh

Date: 23.10.2019

UDIN: 19087438AAAADU1849

For KALRA RAI & ASSOCIATES
Chartered Accountants



Signature
(LAJPAT RAI KALRA)
Partner
M. No.: -087438

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' 2019				
Particulars	6 Months Ended on 30/09/2019 (Unaudited)	6 Months Ended on 31/03/2019 (Audited)	6 Months Ended on 30/09/2018 (Audited)	Year Ended on 31/03/2019 (Audited)
I. Revenue From Operations	46,61,84,753.88	36,58,11,174.75	29,34,79,497.77	65,92,90,672.52
II. Other Income	18,79,899.54	7,51,477.77	29,91,409.00	37,42,886.77
III. Total Revenue (I+II)	46,80,64,653.42	36,65,62,652.52	29,64,70,906.77	66,30,33,559.29
IV. Expenses				
a) Cost of Materials Consumed	23,40,27,503.52	19,89,18,584.70	17,20,35,522.56	37,09,54,107.26
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	80,26,071.27	(3,11,83,401.96)	(54,97,018.25)	(3,66,80,420.21)
d) Other Manufacturing expenses	4,59,74,257.56	4,73,81,159.12	3,20,83,382.87	7,94,64,541.99
e) Employee benefit expenses	4,02,79,688.66	3,67,42,640.72	1,59,45,997.01	5,26,88,637.73
f) Finance Costs	1,06,59,387.61	98,64,562.09	44,47,079.28	1,43,11,641.37
g) Depreciation & amortisation expenses	1,52,81,499.85	1,64,98,518.88	1,19,17,127.65	2,84,15,646.53
h) Other expenses	4,38,05,790.64	5,14,44,206.92	2,33,71,118.92	7,48,15,325.84
Total Expenses	39,80,54,199.11	32,96,66,270.46	25,43,03,210.04	58,39,69,480.50
V. Profit before exceptional and extraordinary items and tax (III-IV)	7,00,10,454.31	3,68,96,382.06	4,21,67,696.73	7,90,64,078.79
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	7,00,10,454.31	3,68,96,382.06	4,21,67,696.73	7,90,64,078.79
VIII. Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	7,00,10,454.31	3,68,96,382.06	4,21,67,696.73	7,90,64,078.79
X. Tax Expenses				
a) Current year tax	1,92,94,272.49	80,36,294.86	88,68,175.74	1,69,04,470.60
b) MAT credit/Deferred tax	(4,89,634.83)	(1,73,06,142.57)	(9,33,050.00)	(1,82,39,192.57)
XI. Profit (Loss) for the period from continuing operations (IX-X)	5,12,05,816.64	4,61,66,229.77	3,42,32,570.99	8,03,98,800.76
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)	5,12,05,816.64	4,61,66,229.77	3,42,32,570.99	8,03,98,800.76
XVI. Earning per share				
a) Basic	5.48	5.34	3.96	9.30
b) Diluted	5.48	5.34	3.96	9.30
XVIII. Paid up equity share capital	9,61,37,900.00	8,64,95,000.00	8,64,95,000.00	8,64,95,000.00
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	45,17,17,201.19	32,27,22,940.54	27,74,57,242.25	32,27,22,940.54
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 23rd Oct 2019. 2 The company is engaged in single business segment i.e. Pharmaceuticals. 3 Figures are regrouped/rearranged, wherever considered necessary. 4 Number of Shares allotted on 01/05/2019 - 6,45,244 and on 01/07/2019 - 3,19,046 under preferential issue.				
For KALRA RAI AND ASSOCIATES Chartered Accountants (FRN : 008859N) Chartered Accountants LAJPAT RAI KALRA PARTNER Membership No. : 087438 UDIN: 19087438AAAADU1849 Place : Chandigarh Date : 23.10.2019 V.K. Batra VUJAY KUMAR BATRA MANAGING DIRECTOR DIN: 01083215 BALWANT SINGH DIRECTOR DIN : 1089968 For and on Behalf of Board of Directors RAJNIBRAR COMPANY SECRETARY ACS24684 JAYANT KUMAR CFO				

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 half year ended on 30th September' 2019

Particulars	As at 30th Sep' 2019	As at 31 March' 2019
	Amount in Rs.	Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	9,61,37,900.00	8,64,95,000.00
(b) Reserves and Surplus	45,17,17,201.19	32,27,22,940.54
(c) Money received against share warrants		
Sub-total-Shareholders' funds	54,78,55,101.19	40,92,17,940.54
(B) Non- Current Liabilities		
(a) Long-term borrowings	6,47,83,850.93	7,36,31,274.21
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	1,92,68,275.00	1,84,68,275.00
(d) Other Long term Provisions		
Sub-total-Non- current liabilities	8,40,52,125.93	9,20,99,549.21
(C) Current Liabilities		
(a) Short-term borrowings	11,31,02,880.61	10,87,58,919.65
(b) Trade Payable	15,64,13,367.40	13,11,70,898.71
(c) Other current liabilities	5,20,84,545.11	7,67,79,945.85
(d) Short-term provisions	91,41,995.33	73,55,573.90
Sub-total-current liabilities	33,07,42,788.45	32,40,65,338.11
TOTAL - EQUITY AND LIABILITIES	96,26,50,015.57	82,53,82,827.86
2. ASSETS		
(A) Non-current assets		
(a) Fixed assets		
(i) Property, Plant & Equipment	21,25,20,587.54	17,31,93,033.18
(ii) Intangible assets	-	-
(iii) Capital work-in-progress	14,65,55,191.91	15,04,15,738.88
(b) Long Term Loan & Advance	3,69,25,631.54	4,25,87,046.70
(c) Other Non Current Assets	4,85,60,592.62	35,20,592.62
(d) Deferred tax Assets	18,58,728.75	13,69,093.92
Sub-total-Non-current assets	44,64,20,732.36	37,10,85,505.30
(B) Current Assets		
(a) Inventories	8,80,02,405.51	9,52,93,672.65
(b) Trade receivable	28,50,18,223.15	25,02,84,489.20
(c) Cash and bank balance	4,44,25,958.73	3,30,16,247.09
(d) Short-term loan and advances	2,60,18,364.01	1,53,78,352.48
(e) Other current assets	7,27,64,331.81	6,03,24,561.15
Sub-total-current assets	51,62,29,283.21	45,42,97,322.57
TOTAL - ASSETS	96,26,50,015.57	82,53,82,827.86

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 23rd Oct 2019.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN : 008859N)

Chartered
LAJPAT RAI KALRA

PARTNER

Membership No. : 087438

UDIN: 19087438AAAADU1849

Place : Chandigarh

Date : 23.10.2019

For and on Behalf of Board of Directors

VIJAY KUMAR BATRA

DIRECTOR

DIN : 01083215

BALWANT SINGH

DIRECTOR

DIN : 1089968

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 half year ended on 30th September' 2019			
Particulars		As at 30 Sep' 2019	As at 31 March' 2019
		Amount in Rs.	Amount in Rs.
A CASHFLOW FROM OPERATING ACTIVITIES			
Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)		7,00,10,454.31	7,90,64,078.79
Adjustments for non Cash/Non trade items:			
Depreciation & Amortization Expenses		1,52,81,499.85	2,84,15,646.53
Finance Cost		1,06,59,387.61	1,43,11,641.37
Interest received		(11,94,400.00)	(23,61,807.00)
Other inflows/(outflows) of cash		(1,18,46,435.90)	(1,28,03,852.70)
Operating profits before Working Capital Changes		8,29,10,505.86	10,66,25,706.99
Adjusted For:			
(Increase)/Decrease in trade receivables		(3,47,33,733.95)	(10,58,62,013.89)
Increase/(Decrease) in trade payables		2,52,42,468.69	7,01,12,305.00
(Increase)/Decrease in inventories		72,91,267.14	(6,72,58,870.65)
Increase/(Decrease) in other current liabilities		(2,46,95,400.74)	4,14,90,013.93
(Increase)/Decrease in short term loans and advances		(1,06,40,011.53)	(12,48,390.00)
(Increase)/Decrease in other current assets		(1,24,39,770.66)	(4,27,37,773.48)
Cash generated from Operations		3,29,35,324.81	11,20,977.90
Net cashflow from Operating Activities (A)		3,29,35,324.81	11,20,977.90
B CASHFLOW FROM INVESTING ACTIVITIES			
Purchase of tangible assets		(5,07,48,507.24)	(20,66,78,830.21)
Interest received		11,94,400.00	23,61,807.00
Cash used for Non Current Investments		(4,50,40,000.00)	(35,20,592.62)
Cash advances and loans made to other parties			
Net cash used in Investing Activities (B)		(9,45,94,107.24)	(20,78,37,615.83)
C CASHFLOW FROM FINANCING ACTIVITIES			
Finance Cost		(1,06,59,387.61)	(1,43,11,641.37)
Increase in/(Repayment) of Short term Borrowings		43,43,960.96	7,28,93,907.63
Increase in/(Repayment) of Long term Borrowings		(80,47,423.27)	6,20,83,822.30
Increase/ (Decrease) in share capital		96,42,900.00	-
Increase/ (Decrease) in share premium		7,77,88,444.00	-
Other Inflows/ (Outflows) of cash		-	-
Net cash used in Financing Activities (C)		7,30,68,494.08	12,06,66,088.56
D Net Increase/(Decrease) in cash & cash equivalents (A+B+C)		1,14,09,711.64	(8,60,50,549.37)
E Cash & Cash equivalents at beginning of period		3,30,16,247.09	11,90,66,796.46
F Cash & Cash equivalents at end of period		4,44,25,958.73	3,30,16,247.09
G Net Increase/(Decrease) in cash & cash equivalents (F-E)		1,14,09,711.64	(8,60,50,549.37)
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 23rd Oct 2019. 2 The company is engaged in single business segment i.e. Pharmaceuticals. 3 Figures are regrouped/rearranged, wherever considered necessary.			
For KALRA RAI AND ASSOCIATES Chartered Accountants (FRN : 008859N)  LAJPAT RAI KALRA PARTNER Membership No. : 087438 Place : Chandigarh Date : 23.10.2019		For and on Behalf of Board of Directors  VIJAY KUMAR BATRA BALWANT SINGH DIRECTOR DIRECTOR DIN : 01083215 DIN : 1089968	