



BETA DRUGS LIMITED

BDL/PKL/SEC/2026-27

14th May, 2026

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.

SYMBOL-BETA

Sub: Audited Standalone and Consolidated Financial Results for the quarter and year ended on 31st March, 2026 under Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir/Madam

Pursuant to the Regulation 30 of the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, we wish to inform that the Board of Directors of the company at their meeting held on Thursday, 14th May, 2026 had considered and approved the Audited Standalone and Consolidated Financial Results for the quarter and year ended on 31st March, 2026.

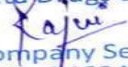
Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, we are enclosing herewith the following:

1. Management discussion & Analysis
2. Independent Auditor Report of Consolidated Financial Results alongwith Audited Consolidated Financial Results for the quarter and year ended on 31st March, 2026.
3. Independent Auditor Report of Standalone Financial Results alongwith Audited Standalone Financial Results for the quarter and year ended on 31st March, 2026.
4. Declaration for un-modified opinion on Audited Standalone and Consolidated Financial Results for the quarter and year ended on 31st March, 2026.

The meeting of the Board of Directors commenced at 01:30 p.m. and concluded at 03:00 pm.

This is for your information and appropriate dissemination.

Thanking You
Your's faithfully
For Beta Drugs Ltd.

Beta Drugs Limited

Company Secretary
ACS - 24684

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

Beta Reports FY26 Results - On track for Vision 2030

Beta recorded consolidated total revenues of Rs 396.0 crores for FY26, a 7.4% increase from Rs 368.8 crores in the previous fiscal year. The Branded oncology business continued to deliver impressive results delivering 20.0% growth. Derma continued to grow at a healthy pace of 34.8% and has recorded break even on monthly basis.

Consolidated EBITDA stood at Rs 86.9 crores, with EBITDA margins at 22.6% in FY26 compared with 21.1% in FY25.

Beta recorded Net profit of INR 41.5 Crs. (net margin: 10.8%) compared to INR 42.4 Crs. in FY25. The drop in Net Profit was on account of higher finance costs associated with CCDs issued in Nov 2024 and which are due for conversion in May 2026. CCDs issued during the preferential issue have been included in Long term borrowings. Had there been no CCD's Interest, Our net profit would have been 48 crores (net margin: 12.5%).

Beta has set out a vision for 2030 which sets a target for accelerated growth and higher margins. We expect high margin businesses including own branded products and exports to contribute >80% of the total turnover by 2030. Beta continues to be one of the fastest-growing players in the Indian branded oncology pharmaceutical market, gaining market share from incumbents. Its focus on R&D has led to the launch of differentiated products (NDDS, "first to launch" in India etc.) and strengthened its presence both in India and international markets.

The momentum in the exports business continues unabated as Beta recorded a total of 166 registrations in key export markets. We have partnered with very strong and influential players for international markets and expect our exports to grow significantly in the medium term. Beta's expanding list of global accreditations, including COFEPRIS, ANVISA, and EAEU, underscores its unwavering focus on quality.

Outlook

Our vision for 2030 is to be a leading formulations company with more than 50% of the turnover coming from own branded products. In this regard, our acquisition of Nivan Lifesciences Private Limited underscores our commitment to expand into complex therapies and reinforce our commitment to be among the leading company in the development, manufacturing and marketing of complex formulations

As the oncology market continues to expand globally, Beta is at the forefront to meet the growing demand for effective cancer treatments in both domestic and international markets. The company's strong R&D capabilities, coupled with a differentiated pipeline including NDDS and FTL/FFTL platforms, will continue to drive our long-term sustainable growth.

Given our commitment to high quality manufacturing and strong control on supply chain we have expanded our API facility to backward integrate into key intermediates which will aid in enhancing margins, ensure consistent quality and reduce reliance on third party suppliers. Given the geopolitical conditions and the supply chain vulnerabilities, this provides Beta with tremendous flexibility and ability to protect margins in an increasingly volatile external environment.

Additionally, the company expects the EU audit of the formulation plant in Q3 of FY27 which will expand multiple end-markets for Beta and provide a long runway for growth for the company.

CIN No.: L24230HP2005PLC028969

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KHURANA SHARMA & COMPANY
CHARTERED ACCOUNTANTS

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

PHONE : 9988070254, 9878029920

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

INDEPENDENT AUDITOR'S REPORT

TO

The Board of Directors Of
Beta Drugs Limited
Village Nandpur,
Lodhimajra Road,
Baddi Distt Solan,
Himachal Pradesh-174101

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated quarterly and year to date consolidated financial results of Beta Drugs Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries **Adley Formulations Private Limited, Adley Lab Limited and Beta Research Private Limited** (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended **31st March, 2026**, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries, associates and jointly controlled entities, the aforesaid consolidated financial results:

- (i) Include the annual financial results of the following entities
- a) **Adley Lab Limited**
 - b) **Adley Formulations Pvt Ltd.**
 - c) **Beta Research Private Limited**

- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended 31st March, 2026 as well as the year to date results for the period ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (“Act”) as amended (“the Act”). Our responsibilities under those Standards are further described in the *Auditor’s Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in “Other Matter” paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Board of Directors’ Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments

and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group and its associates and jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for overseeing the financial reporting process of the Group and of its associates and jointly controlled entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate

internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

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

The consolidated Financial Results include the **audited financial results of Adley Formulations Pvt Ltd , Adley Lab Limited and Beta Research Private Limited**, subsidiaries, whose Financial Statements/Financial Results/ financial information reflect Group's share of total assets of Rs. **160,84,36,879.84/-** as at **31st March,2026**, Group's share of total revenue of **Rs.76,38,69,837.27/-** and Rs. **159,43,25,570.74/-** and Group's share of total net profit/(loss) after tax of **Rs. 8,97,98,611.03/-** and **Rs. 27,14,81,843.55/-** for the half year ended **31st March, 2026** and for the period from **1st April, 2025 to 31st March, 2026** respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on financial statements/ Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



CA VIBHOR KHURANA
(PARTNER)
Membership No. : 568524
UDIN: 26568524NLVRLQ 7173.

Place : Chandigarh
Date : 14/05/2026

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 31st March' 2026

Particulars	3 Months Ended on 31.03.2026 (Audited)	3 Months Ended on 31.12.2025 (Unaudited)	3 Months Ended on 31.03.2025 (Audited)	Year Ended on 31.03.2026 (Audited)	Year Ended on 31.03.2025 (Audited)
I. Revenue From Operations	93,96,49,419.38	87,26,75,344.69	93,76,36,740.73	3,84,82,57,667.32	3,62,35,57,190.75
II. Other Income	2,89,42,990.53	2,30,96,689.86	3,96,20,995.32	11,17,96,551.18	6,43,65,534.46
III. Total Revenue (I+II)	96,85,92,409.91	89,57,72,034.55	97,72,57,736.05	3,96,00,54,218.50	3,68,79,22,725.21
IV. Expenses					
a) Cost of Materials Consumed	36,78,47,989.52	32,50,40,440.95	44,22,56,241.48	1,73,81,43,501.28	1,75,77,75,782.98
b) Purchase of Stock-in-Trade	-	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(68,85,120.73)	3,53,95,214.65	(26,30,294.47)	(2,63,45,192.00)	(4,42,42,936.65)
d) Employee benefit expenses	18,67,78,196.68	16,82,27,207.35	15,18,46,321.32	68,00,61,433.74	55,51,43,129.20
e) Finance Costs	3,94,41,751.24	4,43,43,039.51	3,28,52,235.51	15,31,10,274.33	6,98,91,090.10
f) Depreciation & amortisation expenses	4,79,72,690.52	4,38,93,299.95	3,56,73,601.26	17,15,28,534.10	12,51,40,320.80
g) Other expenses	21,51,22,687.02	17,41,52,457.14	17,27,05,533.75	69,96,17,745.86	60,88,30,676.05
Total Expenses	85,02,78,194.25	79,10,51,659.56	83,27,03,638.84	3,41,61,16,297.31	3,07,25,38,062.48
V. Profit before exceptional and extraordinary items and tax (III-IV)	11,83,14,215.66	10,47,20,374.99	14,45,54,097.21	54,39,37,921.19	61,53,84,662.73
VI. Exceptional Items (Pref. Issue)	-	-	2,22,22,844.00	-	4,56,95,656.00
VII. Profit before extraordinary items and tax (V-VI)	11,83,14,215.66	10,47,20,374.99	12,23,31,253.21	54,39,37,921.19	56,96,89,006.73
VIII. Extraordinary Items	-	-	-	-	-
IX. Profit before tax (VII-VIII)	11,83,14,215.66	10,47,20,374.99	12,23,31,253.21	54,39,37,921.19	56,96,89,006.73
X. Tax Expenses	2,78,24,981.70	1,95,47,807.72	3,19,87,225.05	12,91,10,952.28	14,55,03,499.51
XI. Profit (Loss) for the period from continuing operations (IX-X)	9,04,89,233.96	8,51,72,567.27	9,03,44,028.16	41,48,26,968.91	42,41,85,507.22
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)	9,04,89,233.96	8,51,72,567.27	9,03,44,028.16	41,48,26,968.91	42,41,85,507.22
Other comprehensive income					
Items that will not be reclassified to profit or loss					
Gain/(loss) on remeasurement of the defined benefit plans	(23,69,628.00)	-	-	(23,69,628.00)	-
Income tax on above	5,96,387.98	-	-	5,96,387.98	-
Items that may be reclassified to profit or loss					
Total Comprehensive Income for the period	9,22,62,473.98	8,51,72,567.27	9,03,44,028.16	41,66,00,208.94	42,41,85,507.22
XVI. Earning per share					
a) Basic	8.93	8.40	9.40	40.92	42.02
b) Diluted	8.93	8.40	9.40	40.92	42.02
XVIII. Paid up equity share capital	10,13,68,900.00	10,13,68,900.00	10,09,45,530.00	10,13,68,900.00	10,09,45,530.00

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 14th May' 2026.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.
- The consolidated financial results include the audited financial results of the wholly owned subsidiaries: Adley Formulations Pvt Ltd, Adley Lab Limited and Beta Research Private Limited by management of the Company.

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

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
UDIN: 26S68524NLVRLQ7173
Place : Chandigarh
Date : 14-05-2026


RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234


For and on Behalf of Board of Directors
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

Audited Consolidated Statement of Assets & Liabilities for the year ended on 31st March' 2026

Particulars	As at 31st March' 2026 (Audited) Amount in Rs.	As at 31st March' 2025 (Audited) Amount in Rs.
ASSETS		
Non-current assets		
(i) Property, Plant and Equipment	1,15,36,78,960.85	80,36,19,139.47
(ii) Intangible assets	9,89,57,670.74	8,57,29,988.91
(iii) Capital work-in-progress	-	-
(iv) Financial assets		
- Investments	-	-
- Loans	-	-
- Other Financial Assets	17,95,59,538.57	14,13,91,559.32
(v) Deferred tax assets (net)	2,52,26,354.66	1,82,85,561.58
(vi) Other non-current assets	14,89,67,369.46	10,94,39,046.36
Total Non-current assets	1,60,63,89,894.28	1,15,84,65,295.64
Current assets		
(i) Inventories	74,46,39,389.00	59,77,25,886.00
(ii) Financial assets		
- Trade Receivables	1,19,13,09,264.55	1,02,57,83,636.63
- Cash and cash equivalents	1,24,84,79,805.79	1,47,02,38,624.72
- Other Financial Assets	15,44,94,882.01	9,31,10,440.55
(iii) Other Current assets	1,26,83,230.30	1,70,22,647.66
Total current assets	3,35,16,06,571.65	3,20,38,81,235.56
Total assets	4,95,79,96,465.93	4,36,23,46,531.20
EQUITY AND LIABILITIES		
Equity		
(i) Equity share capital	10,13,68,900.00	10,09,45,530.00
(ii) Other equity	2,34,63,36,194.95	1,87,00,12,135.35
Total Equity	2,44,77,05,094.95	1,97,09,57,665.35
Non-current liabilities		
(i) Financial liabilities		
- Borrowings	1,33,32,46,519.13	1,26,99,43,801.22
- Other financial liabilities	-	-
(ii) Provisions	2,81,37,582.00	2,55,73,025.00
(iii) Other Non-current liabilities	6,75,03,346.30	6,82,91,412.83
Total Non-current liabilities	1,42,88,87,447.43	1,36,38,08,239.05
Current liabilities		
(i) Financial liabilities		
- Borrowings	14,48,20,656.00	11,06,10,250.84
- Trade payables	80,62,78,943.56	71,27,72,547.96
- Other financial liabilities	1,49,59,782.18	10,92,87,378.87
(ii) Provisions	5,74,42,636.87	4,31,16,369.53
(iii) Other current liabilities	5,79,01,904.95	5,17,94,079.60
Total Current liabilities	1,08,14,03,923.55	1,02,75,80,626.80
Total equity and liabilities	4,95,79,96,465.93	4,36,23,46,531.20

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 14th May' 2026.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KHURANA SHARMA & CO.

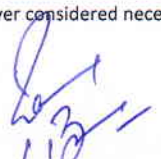
Chartered Accountants
(FRN : 010920N)CA VIBHOR KHURANA
PARTNER

Membership No. : 568524

UDIN: 26568524NLVRLQ7I73


Place : Chandigarh

Date : 14-05-2026


 RAHUL BATRA
 MANAGING DIRECTOR
 DIN : 02229234


 RAJNI BRAR
 COMPANY SECRETARY
 ACS24684

For and on Behalf of Board of Directors


 NIPUN ARORA
 CFO
 FCAS14044

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 Cashflow Statement for the year ended on 31st March' 2026

Particulars	As at 31st March' 2026 (Audited)	As at 31st March' 2025 (Audited)
	Amount in Rs.	Amount in Rs.
A CASHFLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	54,39,37,921.19	61,53,84,662.73
Adjustments for non Cash/Non trade items:		
Depreciation & Amortization Expenses	17,15,28,534.10	12,51,40,320.63
Finance Cost	15,31,10,274.33	6,98,91,090.10
Interest received	(9,86,04,935.91)	(5,11,02,292.57)
Other inflows/(outflows) of cash	(12,72,40,456.14)	(20,75,95,520.95)
Operating profits before Working Capital Changes	64,27,31,337.57	55,17,18,259.94
Adjusted For:		
(Increase)/Decrease in trade receivables	(16,55,25,627.92)	(23,33,84,908.13)
Increase/(Decrease) in trade payables	9,35,06,395.60	12,00,40,090.02
(Increase)/Decrease in inventories	(14,69,13,503.00)	(9,96,03,710.95)
Increase/(Decrease) in other current liabilities	61,07,825.35	3,81,45,288.99
(Increase)/Decrease in short term loans and advances	(6,13,84,441.46)	(2,15,87,512.62)
(Increase)/Decrease in other current assets	43,39,417.36	63,98,548.78
Net Changes in working capital	(26,98,69,934.07)	(18,99,92,203.91)
Net cashflow from Operating Activities (A)	37,28,61,403.50	36,17,26,056.03
B CASHFLOW FROM INVESTING ACTIVITIES		
Purchase of tangible/intangible assets	(53,48,16,037.31)	(36,85,85,164.55)
Interest received	9,86,04,935.91	5,11,02,292.57
Cash used for Non Current Investments	-	-
Cash used for Long Term Loans/Advances	(7,76,96,302.35)	(3,96,99,347.94)
Net cash used in Investing Activities (B)	(51,39,07,403.75)	(35,71,82,219.92)
C CASHFLOW FROM FINANCING ACTIVITIES		
Finance Cost	(15,31,10,274.33)	(6,98,91,090.10)
Increase in/(Repayment) of Short term Borrowings	(6,01,17,191.32)	75,55,911.18
Increase in/(Repayment) of Long term Borrowings	6,33,02,717.91	1,23,68,97,117.13
Increase in/(Repayment) of Other Long term Liabilities	(7,88,066.53)	-
Increase/ (Decrease) in share capital	4,23,370.00	48,07,630.00
Increase/ (Decrease) in share premium	6,95,76,625.80	-
Other Inflows/ (Outflows) of cash	-	-
Net cash used in Financing Activities (C)	(8,07,12,818.47)	1,17,93,69,568.21
D Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(22,17,58,818.72)	1,18,39,13,404.32
E Cash & Cash equivalents at beginning of period	1,47,02,38,624.51	28,63,25,220.19
F Cash & Cash equivalents at end of period	1,24,84,79,805.79	1,47,02,38,624.51
G Net Increase/(Decrease) in cash & cash equivalents (F-E)	(22,17,58,818.72)	1,18,39,13,404.32

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 14th May' 2026.
- 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: 26S6 & C24NLVR LQ 7173

Place : Chandigarh

Date : 14-05-2026


RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234


RAJNI BRAR
COMPANY SECRETARY
ACS24684

For and on Behalf of Board of Directors

NIPUN ARORA
CFO
FCA514044

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

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

PHONE : 9988070254, 9878029920

Independent Auditor's Report on Audited standalone Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF,

Beta Drugs Limited.
Village Nandpur,
Lodhimajra Road,
Baddi Distt. Solan,
Himachal Pradesh-174101

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **Beta Drugs Limited** (the company) for the quarter ended **31st March, 2026** and the year to date results for the period from **1st April, 2025** to **31st March, 2026** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter **31st March, 2026** as well as the year-to-date results for the period from **1st April, 2025** to **31st March, 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act) as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting record in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



**CA VIBHOR KHURANA
(PARTNER)
Membership No. : 568524
UDIN: 26568524WEBHE05630**

**Place : Chandigarh
Date : 14/05/2026**

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 31st March' 2026

Particulars	3 Months Ended on 31.03.2026 (Unaudited)	3 Months Ended on 31.12.2025 (Unaudited)	3 Months Ended on 31.03.2025 (Audited)	Year Ended on 31.03.2026 (Audited)	Year Ended on 31/03/2025 (Audited)
I. Revenue From Operations	54,34,81,394.39	50,27,62,509.60	53,73,59,920.07	2,25,42,95,005.63	2,20,19,96,376.51
II. Other Income	2,91,78,173.84	2,50,72,529.36	3,92,70,799.34	11,14,33,642.13	6,19,16,105.34
III. Total Revenue (I+II)	57,26,59,568.23	52,78,35,038.96	57,66,30,719.41	2,36,57,28,647.76	2,26,39,12,481.85
IV. Expenses					
a) Cost of Materials Consumed	22,71,86,737.44	24,72,21,064.81	28,21,64,551.61	1,21,90,63,471.79	1,23,50,32,447.90
b) Purchase of Stock-in-Trade	-	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(18,00,353.53)	1,41,98,789.79	1,31,71,376.27	51,46,085.00	(3,70,41,494.89)
e) Employee benefit expenses	9,24,98,000.03	8,24,18,143.09	8,38,98,661.33	33,99,05,865.23	30,29,81,386.50
f) Finance Costs	2,87,41,404.85	3,17,15,990.99	2,80,61,925.79	11,80,69,397.56	4,75,55,848.66
g) Depreciation & amortisation expenses	2,73,99,545.77	2,50,91,608.02	2,13,75,062.22	9,66,93,306.47	7,44,20,337.55
h) Other expenses	12,80,40,411.39	9,34,54,567.21	10,56,29,030.96	40,47,35,025.58	38,68,63,166.05
Total Expenses	50,20,65,745.95	49,41,00,163.91	53,43,00,608.19	2,18,36,13,151.63	2,00,98,11,691.77
V. Profit before exceptional and extraordinary items and tax (III-IV)	7,05,93,822.28	3,37,34,875.05	4,23,30,111.22	18,21,15,496.13	25,41,00,790.08
VI. Exceptional Items (Pref. Issue)	-	-	2,22,22,844.00	-	4,56,95,656.00
VII. Profit before extraordinary items and tax (V-VI)	7,05,93,822.28	3,37,34,875.05	2,01,07,267.22	18,21,15,496.13	20,84,05,134.08
VIII. Extraordinary Items	-	-	-	-	-
IX. Profit before tax (VII-VIII)	7,05,93,822.28	3,37,34,875.05	2,01,07,267.22	18,21,15,496.13	20,84,05,134.08
X. Tax Expenses	1,72,56,548.19	12,08,958.93	61,63,743.55	3,87,70,370.77	5,40,83,732.59
XI. Profit (Loss) for the period from continuing operations (IX-X)	5,33,37,274.09	3,25,25,916.12	1,39,43,523.68	14,33,45,125.36	15,43,21,401.49
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)	5,33,37,274.09	3,25,25,916.12	1,39,43,523.68	14,33,45,125.36	15,43,21,401.49
Other comprehensive income					
<u>Items that will not be reclassified to profit or loss</u>					
Gain/(loss) on remeasurement of the defined benefit plans	(21,97,612.00)	-	-	(21,97,612.00)	-
Income tax on above	5,53,094.99	-	-	5,53,094.99	-
<u>Items that may be reclassified to profit or loss</u>					
Total Comprehensive Income for the period	5,49,81,791.10	3,25,25,916.12	1,39,43,523.68	14,49,89,642.37	15,43,21,401.49
XVI. Earning per share					
a) Basic	5.26	3.21	1.38	14.14	15.29
b) Diluted	5.26	3.21	1.38	14.14	15.29
XVIII. Paid up equity share capital	10,13,68,900.00	10,13,68,900.00	10,09,45,530.00	10,13,68,900.00	10,09,45,530.00

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 14th May' 2026.
- 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: 26568524WEBME05630
Place : Chandigarh
Date : 14-05-2026


RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234


For and on Behalf of Board of Directors
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

Audited Standalone Statement of Assets & Liabilities for the year ended on 31st March' 2026

Particulars	As at 31st March' 2026 (Audited) Amount in Rs.	As at 31st March' 2025 (Audited) Amount in Rs.
ASSETS		
Non-current assets		
(i) Property, Plant and Equipment	69,08,41,979.39	47,88,69,528.77
(ii) Intangible assets	6,54,88,894.86	5,59,73,629.67
(iii) Capital work-in-progress	-	-
(iv) Financial assets		
- Investments	5,77,40,000.00	5,77,40,000.00
- Loans	-	-
- Other Financial Assets	24,36,59,276.15	15,67,60,667.69
(v) Deferred tax assets (net)	1,42,31,257.05	1,10,00,794.25
(vi) Other non-current assets	9,53,86,256.06	9,27,01,036.56
Total Non-current assets	1,16,73,47,663.52	85,30,45,656.94
Current assets		
(i) Inventories	31,41,53,379.00	27,44,38,550.00
(ii) Financial assets		
- Trade Receivables	53,80,53,923.44	48,57,93,744.04
- Cash and cash equivalents	1,18,43,58,516.04	1,41,98,52,335.96
- Other Financial Assets	13,77,65,422.57	11,82,03,420.85
(iii) Other Current assets	78,80,681.52	1,38,81,103.43
Total current assets	2,18,22,11,922.57	2,31,21,69,154.28
Total assets	3,34,95,59,586.09	3,16,52,14,811.22
EQUITY AND LIABILITIES		
Equity		
(i) Equity share capital	10,13,68,900.00	10,09,45,530.00
(ii) Other equity	1,39,42,10,867.06	1,18,94,26,198.71
Total Equity	1,49,55,79,767.06	1,29,03,71,728.71
Non-current liabilities		
(i) Financial liabilities		
- Borrowings	1,25,18,70,269.40	1,23,80,12,974.87
- Other financial liabilities	-	-
(ii) Provisions	1,51,82,236.00	1,48,96,231.00
(iii) Other Non-current liabilities	4,45,03,133.45	4,66,56,728.75
Total Non-current liabilities	1,31,15,55,638.85	1,29,95,65,934.62
Current liabilities		
(i) Financial liabilities		
- Borrowings	5,20,02,704.50	3,74,87,378.00
- Trade payables	44,32,06,836.33	40,54,09,141.10
- Other financial liabilities	1,26,65,394.87	10,52,17,505.75
(ii) Provisions	40,33,667.76	(29,90,634.58)
(iii) Other current liabilities	3,05,15,576.72	3,01,53,757.62
Total Current liabilities	54,24,24,180.18	57,52,77,147.89
Total equity and liabilities	3,34,95,59,586.09	3,16,52,14,811.22

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 14th May' 2026.
- 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 KHUR/
PARTNER

Membership No. : 568524

UDIN: 26568524 WERHEO 5630

Place : Chandigarh

Date : 14-05-2026

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

For and on Behalf of Board of Directors

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

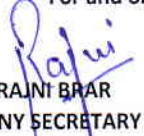
Audited Standalone Cashflow Statement for the year ended on 31st March' 2026


Particulars	As at 31st March' 2026 (Audited)	As at 31st March' 2025 (Audited)
	Amount in Rs.	Amount in Rs.
A CASHFLOW FROM OPERATING ACTIVITIES		
Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	18,21,15,496.13	25,41,00,790.08
Adjustments for non Cash/Non trade items:		
Depreciation & Amortization Expenses	9,66,93,306.47	7,44,20,337.55
Finance Cost	11,80,69,397.56	4,75,55,848.66
Interest received	(9,47,00,872.61)	(4,98,29,566.83)
Other inflows/(outflows) of cash	(4,28,27,609.04)	(14,76,68,697.77)
Operating profits before Working Capital Changes	25,93,49,718.51	17,85,78,711.69
Adjusted For:		
(Increase)/Decrease in trade receivables	(5,22,60,179.40)	1,91,26,418.47
Increase/(Decrease) in trade payables	3,77,97,695.23	4,74,24,837.64
(Increase)/Decrease in inventories	(3,97,14,829.00)	(5,50,85,669.23)
Increase/(Decrease) in other current liabilities	3,61,819.10	7,28,80,608.42
(Increase)/Decrease in short term loans and advances	(1,95,62,001.72)	(7,97,59,629.91)
(Increase)/Decrease in other current assets	60,00,421.91	(27,39,910.06)
Net Changes in working capital	(6,73,77,073.88)	18,46,655.33
Net cashflow from Operating Activities (A)	19,19,72,644.63	18,04,25,367.02
B CASHFLOW FROM INVESTING ACTIVITIES		
Purchase of tangible/intangible assets	(31,81,81,022.28)	(24,44,55,322.69)
Interest received	9,47,00,872.61	4,98,29,566.83
Cash used for Non Current Investments	-	-
Cash used for Long Term Loans/Advances	(8,95,83,827.96)	(1,99,57,048.69)
Net cash used in Investing Activities (B)	(31,30,63,977.63)	(21,45,82,804.55)
C CASHFLOW FROM FINANCING ACTIVITIES		
Finance Cost	(11,80,69,397.56)	(4,75,55,848.66)
Increase in/(Repayment) of Short term Borrowings	(7,80,36,784.38)	-
Increase in/(Repayment) of Long term Borrowings	1,38,57,294.52	1,22,94,75,559.77
Increase in/(Repayment) of Other Long term Liabilities	(21,53,595.30)	-
Increase/ (Decrease) in share capital	4,23,370.00	48,07,630.00
Increase/ (Decrease) in share premium	6,95,76,625.80	(46,91,892.00)
Other Inflows/ (Outflows) of cash	-	-
Net cash used in Financing Activities (C)	(11,44,02,486.92)	1,18,20,35,449.11
D Net Increase/(Decrease) in cash & cash equivalents (A+B+C)	(23,54,93,819.92)	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	1,18,43,58,516.04	1,41,98,52,335.96
G Net Increase/(Decrease) in cash & cash equivalents (F-E)	(23,54,93,819.92)	1,14,78,78,011.58

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 14th May' 2026.
- 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)


RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

For and on Behalf of Board of Directors

RAJNI BRAR
COMPANY SECRETARY
ACS24684


NIPUN ARORA
CFO
FCA514044


CA VIBHOR KHURANA
PARTNER

Membership No. : 568524

UDIN: 26568524 WEB H205630

Place : Chandigarh

Date : 14-05-2026



BETA DRUGS LIMITED

BDL/PKL/SEC/2026-27

14th May, 2026

To
The Listing Department
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: Declaration Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015

Dear Sir/Madam

In accordance with Regulation 33(3) (d) of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, we hereby declare that M/s Khurana Sharma & Company, Chartered Accountant (Firm Registration Number 010920N), Statutory Auditors of the Company have issued an Auditors Report with unmodified opinion on Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended 31.03.2026 approved at the Board Meeting held on 14th May, 2026.

Kindly take the same on record.

Thanking You

Your's faithfully
For Beta Drugs Ltd.


Rahul Batra
Managing Director
DIN NO. 02229234

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