



# BETA DRUGS LIMITED

**BDL/PKL/SEC/2024**  
**18<sup>th</sup> December, 2024**

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

## **SYMBOL-BETA**

Subject: Clarification for Financial results of Beta Drugs Limited

Dear Sir/Madam,

This has reference to your email dated 17<sup>th</sup> December, 2024 seeking Clarification for Financial results of Beta Drugs Limited for the period ended 30<sup>th</sup> September, 2024 submitted with NSE on 6<sup>th</sup> December, 2024.

In this regard, we would like to bring to your attention that the heading "Audited" appearing on the Standalone and Consolidated Profit & Loss statements of Beta Drugs Limited as on 30<sup>th</sup> September, 2024 including its subsidiaries Adley Formulations Pvt Ltd, Adley Lab Limited, and Beta Research Private Limited was due to a typographical error. These financials have not been audited by any of the auditors. (Necessary changes done, copy enclosed)

Further please note that these are unaudited financial which are based on the management reports and reviewed by the auditor.

Thank you for your understanding and support.

Thanking You

Thanking You  
Your's faithfully  
For Beta Drugs Ltd.

**Rajni Brar** Digitally signed by Rajni Brar  
Date: 2024.12.18 16:05:43  
+05'30'  
Rajni Brar  
Company Secretary

**CIN No.:** L24230HP2005PLC028969

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

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

**Website :-** [www.betadrugslimited.com](http://www.betadrugslimited.com)

**E-Mail :-** [info@betadrugslimited.com](mailto:info@betadrugslimited.com)

# **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 30<sup>th</sup> September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 ( as amended)**

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

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

2. This Statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



# **KHURANA SHARMA & COMPANY**

## **CHARTERED ACCOUNTANTS**

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

PHONE : 9988070254, 9878029920

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

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

5. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

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

For KHURANA SHARMA & CO.  
Chartered Accountants



Place: Chandigarh  
Date: 06.11.2024

(CA VIBHOR KHURANA)

Partner

M. No.:-568524

**BETA DRUGS LIMITED**

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

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

CIN No. L24230HP2005PLC028969

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

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

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

For KHURANA SHARMA & CO.

Chartered Accountants

(FRN : 010920N)



CA VIBHOR KHURANA

PARTNER

Membership No. : 568524

UDIN: 24568524BKAVGN2967

Place : Chandigarh

Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA  
CHIEF FINANCIAL OFFICER  
FCA 514044

RAJNI BRAR  
COMPANY SECRETARY  
ACS24684

RAHUL BATRA  
MANAGING DIRECTOR  
DIN: 02229234



**BETA DRUGS LIMITED**

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

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

CIN No. L24230HP2005PLC028969

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

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

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

For KHURANA SHARMA & CO.

Chartered Accountants  
(FRN : 016920N)

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



For and on behalf of Beta Drugs Limited

**NIPUN ARORA**  
CHIEF FINANCIAL OFFICER  
FCA 514044

**RAJNI BRAR**  
COMPANY SECRETARY  
ACS24684

**RAHUL BATRA**  
MANAGING DIRECTOR  
DIN : 02229234

**BETA DRUGS LIMITED**

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

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

CIN No. L24230HP2005PLC028969

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

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

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

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

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

For and on behalf of Beta Drugs Limited

NIPUN ARORA  
CHIEF FINANCIAL OFFICER  
FCA 514044

RAJNI BRAR  
COMPANY SECRETARY  
ACS24684

RAHUL BATRA  
MANAGING DIRECTOR  
DIN : 02229234

# **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 30<sup>th</sup> September, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 ( as amended)**

To,  
The Board of Directors of  
M/s Beta Drugs Limited  
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 **30<sup>th</sup> September, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

For KHURANA SHARMA & CO.  
Chartered Accountants



(CA VIBHOR KHURANA)

Partner

M. No.:-568524

Place: Chandigarh  
Date: 06.11.2024



**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 year ended on 30th September' 2024

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

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

For KHURANA SHARMA & CO.  
Chartered Accountants  
(FRN - 010970N)

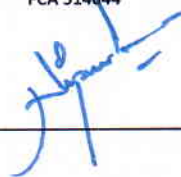
  
CA VIBHOR KHURANA  
PARTNER  
Membership No. : 568524  
UDIN: 24568524BKAVGM4936  
Place : Chandigarh  
Date : 06/11/2024

For and on behalf of Beta Drugs Limited

NIPUN ARORA  
CHIEF FINANCIAL OFFICER  
FCA 514044

RAJNI BRAR  
COMPANY SECRETARY  
ACS24684

RAHUL BATRA  
MANAGING DIRECTOR  
D/N : 02229234









**BETA DRUGS LIMITED**

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

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

CIN No. L24230HP2005PLC028969

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

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

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

For KHURANA SHARMA & CO.

Chartered Accountants  
(FRN : 010920N)

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

For and on behalf of Beta Drugs Limited

NIPUN ARORA  
CHIEF FINANCIAL OFFICER  
FCA 514044

RAJNI BRAR  
COMPANY SECRETARY  
ACS24684

RAHUL BATRA  
MANAGING DIRECTOR  
DIN : 02229234

**BETA DRUGS LIMITED**

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

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

CIN No. L24230HP2005PLC028969

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

Particulars	As at 30th September' 2024	As at 31 March' 2024	As at 30 September' 2023
	Amount in Rs.	Amount in Rs.	Amount in Rs.
<b>A CASHFLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	17,82,76,421.12	29,48,30,099.23	16,21,04,522.86
Adjustments for non Cash/Non trade items:			
Depreciation & Amortization Expenses	3,38,27,074.27	4,72,46,699.33	3,03,94,899.68
Finance Cost	61,80,136.51	1,04,73,323.16	57,31,937.94
Interest received	(63,32,575.52)	(1,53,58,542.07)	(64,98,305.94)
Other inflows/(outflows) of cash	(4,23,58,075.78)	(10,52,69,708.33)	(5,02,59,311.44)
<b>Operating profits before Working Capital Changes</b>	<b>16,95,92,980.59</b>	<b>23,19,21,871.32</b>	<b>14,14,73,743.10</b>
Adjusted For:			
(Increase)/Decrease in trade receivables	(14,56,44,875.34)	(6,89,72,339.83)	(6,38,57,436.11)
Increase/(Decrease) in trade payables	10,17,33,753.55	12,58,58,909.56	7,15,85,875.44
(Increase)/Decrease in inventories	(3,79,93,689.98)	(8,27,17,868.28)	(6,83,73,321.60)
Increase/(Decrease) in other current liabilities	6,59,008.76	4,67,83,721.42	3,27,52,663.85
(Increase)/Decrease in short term loans and advances	(54,95,546.53)	(99,43,212.57)	(1,11,31,186.84)
(Increase)/Decrease in other current assets	(50,25,330.83)	(3,10,59,945.98)	(82,69,853.53)
<b>Net Changes in working capital</b>	<b>(9,17,66,680.37)</b>	<b>(2,00,50,735.68)</b>	<b>(4,72,93,258.79)</b>
<b>Net cashflow from Operating Activities (A)</b>	<b>7,78,26,300.22</b>	<b>21,18,71,135.64</b>	<b>9,41,80,484.31</b>
<b>B CASHFLOW FROM INVESTING ACTIVITIES</b>			
Purchase of tangible/intangible assets	(4,42,96,552.04)	(6,43,37,077.28)	(4,03,20,072.93)
Interest received	63,32,575.52	1,53,58,542.07	64,98,305.94
Cash used for Non Current Investments	-	77,89,905.49	77,89,905.49
Cash used for Long Term Loans/Advances	(10,02,10,201.27)	(6,90,32,054.60)	(1,59,35,528.46)
<b>Net cash used in Investing Activities (B)</b>	<b>(13,81,74,177.79)</b>	<b>(11,02,20,684.32)</b>	<b>(4,19,67,389.96)</b>
<b>C CASHFLOW FROM FINANCING ACTIVITIES</b>			
Finance Cost	(61,80,136.52)	(1,04,73,323.16)	(57,31,937.94)
Increase in/(Repayment) of Short term Borrowings	-	-	-
Increase in/(Repayment) of Long term Borrowings	5,17,04,198.55	28,56,349.11	(65,33,941.98)
Increase/ (Decrease) in share capital	-	-	-
Increase/ (Decrease) in share premium	-	-	-
Other Inflows/ (Outflows) of cash	-	-	-
<b>Net cash used in Financing Activities (C)</b>	<b>4,55,24,062.03</b>	<b>(76,16,974.05)</b>	<b>(1,22,65,879.92)</b>
<b>D Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>(1,48,23,815.54)</b>	<b>9,40,33,477.27</b>	<b>3,99,47,214.43</b>
<b>E Cash &amp; Cash equivalents at beginning of period</b>	<b>27,19,74,324.38</b>	<b>17,79,40,847.11</b>	<b>17,79,40,847.11</b>
<b>F Cash &amp; Cash equivalents at end of period</b>	<b>25,71,50,508.84</b>	<b>27,19,74,324.38</b>	<b>21,78,88,061.54</b>
<b>G Net Increase/(Decrease) in cash &amp; cash equivalents (F-E)</b>	<b>(1,48,23,815.54)</b>	<b>9,40,33,477.27</b>	<b>3,99,47,214.43</b>

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For KHURANA SHARMA & CO.

Chartered Accountants  
(FRN : 010920M)

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



For and on behalf of Beta Drugs Limited

NIPUN ARORA  
CHIEF FINANCIAL OFFICER  
FCA 514044

RAJNI BRAR  
COMPANY SECRETARY  
ACS24684

RAHUL BATRA  
MANAGING DIRECTOR  
DIN : 02229234