



BETA DRUGS LIMITED

BDL/PKL/SEC/2018

8th May 2018

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot no. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai-400 051.

Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI Listing Obligation & Disclosure Requirements) Regulation, 2015: Audited Financial Results for the Financial Year ended 31st March 2018.

Dear Sir, / Madam,

With reference to the captioned subject, please find enclosed herewith a copy of Audited Financial Results for the half Year and year ended 31.03.2018 alongwith Auditors Report and Statement of Assets & Liabilities as on 31.03.2018, which have been approved and taken on record by the Board of Directors of the company at its meeting held today i.e. 8th May, 2018.

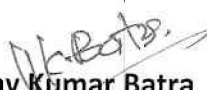
We hereby declare that the statutory Auditor of the company i.e. M/s Kalra Rai & Associate, statutory Auditor have issued an Audit Report on the said results with unmodified opinion.

The meeting of the Board of Directors commenced at 1:00 P.M. and concluded at 3:30 P.M.

This is for your information and appropriate dissemination.

Thanking you,

Yours faithfully,
For Beta Drugs Limited


Vijay Kumar Batra
Managing Director

CIN No.: U24230HP2005PLC028969

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



Ref. No.....

Dated.....

Auditor's Report On Half Yearly Financial Results and Year to Date 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

We have audited the financial results of Beta Drugs Limited for the half Year and year ended on 31st March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the yearly financial results have been prepared on the basis of the related interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the yearly results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the half year as well as the year ended 31st March, 2018.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN: 008859N)

LAJPAT RAI KALRA
PARTNER

Membership No.087438

Place: CHANDIGARH

Date: 08/05/2018

BETA DRUGS LIMITED

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

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

Cin No. U24230HP2005PLC028969

Audited Financial Results for the period ended 31st March 2018

	Particulars	6 Months Ended on 31/03/2018 (Audited)	6 Months Ended on 31/03/2017 (Audited)	Year Ended on 31/03/2018 (Audited)	Year Ended on 31/03/2017 (Audited)
1	Revenue From Operations				
	a) Net Sales From Operations (Net of Excise/GST)	291,627,818.64	230003335.7	505,667,871.26	416,526,679.29
	b) Other Operating Income	0.00	0.00	0.00	0.00
	Total income from operations (NET)	291,627,818.64	230003335.73	505,667,871.26	416,526,679.29
2	Expenses				
	a) Cost Of Materials Consumed			-	-
	b) Purchase of Stock-in-Trade	159,530,260.77	129647607.4	286,100,183.50	233,246,427.98
	c) (Increase)/Decrease in Stock of Finished Goods/WIP	-4,442,653.00	2309769	-4,067,195.00	4,619,538.00
	d) Employee benefit expenses	31,439,214.63	24269702	57,010,063.77	44,560,626.00
	e) Depreciation & amortisation expenses	11,657,454.95	6319828.33	18,506,706.56	12,383,943.36
	f) Other expenses	25,780,494.46	35914881.5	72,062,100.57	61,286,584.43
	Total Expenses	223,964,771.81	194088454.23	429,611,859.40	356,097,119.77
3	Profit/(Loss) from operations before other income, finance costs and exceptional items (1-2)	67,663,046.83	35914881.50	76,056,011.86	60,429,559.52
4	Other Income	2,226,262.53	448218.28	2,443,898.26	290,363.06
5	Profit/(Loss) from ordinary activities before finance cost and exceptional items (3+4)	69,889,309.36	36363099.78	78,499,910.12	60,719,922.58
6	Finance Costs	6,013,389.07	5235898.2	10,142,990.07	8,210,091.81
7	Profit/(Loss) from ordinary activities after finance costs before exceptional item (5-6)	63,875,920.29	31127201.58	68,356,920.05	52,509,830.77
8	Exceptional Items	0.00	0	0.00	0.00
9	Profit/(Loss) from ordinary activities before tax (7-8)	63,875,920.29	31127201.58	68,356,920.05	52,509,830.77
10	Tax Expenses				
	a) current year tax	0.00	5353075.5	0.00	10,706,151.00
	b) MAT credit/Deferred tax	360,127.60	-444116.5	720,255.20	-888,233.00
	c) Net Tax (a-b)	360,127.60	4908959	720,255.20	9,817,918.00
11	Net Profit/(Loss) from ordinary activities after tax (9-10)	63,515,792.69	26218242.58	67,636,664.85	42,691,912.77
12	Extraordinary Items (net of tax expenses)				
13	Net Profit/(Loss) for the period (11-12)	63,515,792.69	26218242.58	67,636,664.85	42,691,912.77
14	Paid up equity share capital	86,495,000.00	10100000	86,495,000.00	10,100,000.00
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year (Ref Note 4)	242,324,139.79	50,609,267.96	242,324,139.79	50,609,267.96
16	Earning per share (of ₹/- each):				
	a) Basic	7.34	25.96	7.82	42.27
	b) Diluted	7.34	3.03	7.82	4.94

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 08th May 2018 and the same have been audited by the peer reviewed Auditors of the company.

2 Figures are regrouped/rearranged, whenever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN : 008859N)

LALPAT RAI KALRA

PARTNER

Membership No. : 087438

Place : Chandigarh

Date : 08.05.2018

For and on Behalf of Board of Directors

VIAJ KUMAR BATRA

DIRECTOR

DIN : 01083215

BALWANT SINGH

DIRECTOR

DIN : 01089968

BETA DRUGS LIMITED

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

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

Cin No. U24230HP2005PLC028969

Audited Statement of Standalone Assets & Liabilities

Particulars	As at 31 March, 2018	As at 31 March, 2017
	Amount in Rs.	Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	86,495,000.00	10,100,000.00
(b) Reserves and Surplus	242,324,139.79	50,609,267.96
(c) Money received against share warrants		
Sub-total-Shareholders' fund	328,819,139.79	60,709,267.96
(B) Non- Current Liabilities		
(a) Long-term borrowings	27,515,726.91	37,648,950.98
(b) Deferred tax liabilities (Net)	1,499,675.95	779,420.75
(c) Other Long term liabilities	2,500,000.00	
(d) Other Long term Provisions		
Sub-total-Non- current liabilities	31,515,402.86	38,428,371.73
(C) Current Liabilities		
(a) Short-term borrowings	35,865,012.02	37,515,128.07
(b) Trade Payable	61,058,593.71	70,563,930.31
(c) Other current liabilities	35,289,931.92	16,319,604.00
(d) Short-term provisions	3,254,956.00	8,582,962.00
Sub-total-current liabilities	135,468,493.65	132,981,624.38
TOTAL - EQUITY AND LIABILITIES	495,803,036.30	232,119,264.07
2. ASSETS		
(A) Non-current assets		
(a) Fixed assets		
(i) Property, Plant & Equipment	131,870,936.38	81,069,113.88
(ii) Intangible assets	0.00	0.00
(iii) Capital work-in-progress	13,474,652.00	0.00
(b) Long Term Loan & Advance	27,216,624.00	0.00
(c) Other Non Current Assets		
(d) Deferred tax Assets		
Sub-total-Non-current assets	172,562,212.38	81,069,113.88
(B) Current Assets		
(a) Inventories	28,034,802.00	23,967,607.00
(b) trade receivable	144,422,475.31	105,142,005.12
(c) cash and bank balance	119,066,796.46	1,442,473.22
(d) Short-term loan and advances	14,129,962.48	18,065,014.85
(e) Other current assets	17,586,787.67	2,433,050.00
Sub-total-current assets	323,240,823.92	151,050,150.19
TOTAL - ASSETS	495,803,036.30	232,119,264.07

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 08th May 2018 and the same have been audited by the peer reviewed Auditors of the company.

2 Figures are regrouped/rearranged, whenever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants
(FRN : 008859N)

LAJPAT RAI KALRA
PARTNER

Membership No. : 087438

Place : Chandigarh

Date : 08.05.2018

For and on Behalf of Board of Directors

Vijay Kumar Batra
DIRECTOR
DIN : 01083215

Balwant Singh
DIRECTOR
DIN : 01089968



BETA DRUGS LIMITED

FORM A (for audit report with unmodified opinion)

1.	Name of the company	BETA DRUGS LIMITED
2.	Annual financial statements for the year ended	31 st March, 2018
3.	Type of Audit observation	Un Modified/ ~~Emphasis of Matter~~
4.	Frequency of observation	Whether appeared first time/ repetitive/ since how long period N/A
5.	To be signed by-	
	CEO/Managing Director	V.K. Bhat
	CFO	[Signature]
	Auditor of the company	[Signature]
	Audit Committee Chairman	[Signature]

CIN No.: U24230HP2005PLC028969

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BDL/PKL/SEC//2018

8th May 2018

To
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, 5th Floor
Plot no. C/1, G Block
Bandra-Kurla Complex, Bandra (E)
Mumbai — 400 051.

SYMBOL: BETA

Sub: Declaration for un-modified opinion with Audit Report on Annual Audited Standalone Financial Results for the year ended 31st March, 2018

Dear Sir, / Madam,

We hereby confirm and declare that the statutory Auditor of the company M/s Kalra Rai & Associate, Chartered Accountants (Firm Registration No.008859N) have issued an Audit Report with unmodified opinion(s) in respect of Annual Audited Standalone Financial Results for the year ended 31st March, 2018

Kindly take note of the same.

Thanking you,

Yours faithfully,
For Beta Drugs Limited

Vijay Kumar Batra
Vijay Kumar Batra
Managing Director

CIN No.: U24230HP2005PLC028969

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