



# BETA DRUGS LIMITED

BDL/PKL/SEC/2022  
27<sup>th</sup> October, 2022

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:** Outcome of Board Meeting of Beta Drugs Limited-27<sup>th</sup> October, 2022

With reference to above captioned subject matter we would like to inform you that Board of Directors of Beta Drugs Limited in their meeting held today i.e. 27<sup>th</sup> October, 2022, at 10:30 AM at the Corporate Office of the company situated at SCO-184, Sector-5, Panchkula-134114 has considered and approved the un-audited Standalone & Consolidated financial results alongwith limited review report under regulation 33 of SEBI (LODR) Regulation, 2015 for the half year ended 30<sup>th</sup> September, 2022.

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

1. Management Discussion & Analysis.
2. Limited review Report on Consolidated Financial Results alongwith Un-Audited Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2022.
3. Limited review Report on Standalone Financial Results alongwith Un-Audited Standalone Financial Results for the half year ended 30<sup>th</sup> September, 2022.
4. Certificate as per regulation 33(2)(a) of SEBI (LODR) Regulations, 2015

The meeting of the Board of Directors commenced at 10.30 a.m. and concluded at 2:55 p.m.

This is for your information and appropriate dissemination.

Thanking You

Your's faithfully  
For Beta Drugs Ltd.

  
Rajni Brar  
Company Secretary

**CIN No.:** L24230HP2005PLC028969

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

**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

## Management Discussion & Analysis

Beta consolidated revenues from operations for the first six months of FY23 grew by 28% to Rs 112.4 crores from Rs 88.1 crores compared with the same period a year ago. Strong top line growth was aided primarily by 42.5% increase in Own brand sales while exports jumped 58%. API & CMO sales grew by 119% & 5%, respectively.

Consolidated EBITDA grew by 32.4% to Rs 27.13 crores from Rs 20.5 crores compared with the year ago period. While EBITDA margin expanded to 24.14% from 23.27%. Overall improvement in EBITDA was on account of higher sales of branded products and exports. Cost rationalization initiatives and backward integration also pushed the margins higher across the board.

Net profit too increased by 35% to Rs 15.8 crores from Rs 11.8 crores compared with the same period a year ago. Net profit margin came at 14.1% compared with 13.4%.

Beta continues to focus on increasing productivity and gaining efficiencies across the value chain.

## **GUIDANCE FOR SECOND HALF**

Management expects to better its first half's financial performance. It expects revenues for FY23 to be at Rs 230 crores aided by strong momentum across all its four segments; Own Brands, Exports, OEMs & API. While EBITDA margins are expected to improve further.

Beta's strong pipeline, enhanced capacity, API expansion and entering new export markets will continue to support growth in the coming years.



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

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





**KALRA RAI & ASSOCIATES**  
**A Peer Review Firm**  
**CHARTERED ACCOUNTANTS**

M : +91-98880-66743

Phone - 0172-4640667

E-mail : kalrarai@gmail.com

kalrarai667@hotmail.com

Head Office : Kothi No. 667, 1st Floor, Sector-43 A, Chandigarh - 160022

**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, 2022 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 ( as amended)**

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/S BETA DRUGS LIMITED ("the Parent") and its subsidiary ("the Parent" and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax for the half year ended 30th September, 2022, 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 30/09/2022 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.

**Branch Office Mohali :-**

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

Name of the Company	Relation
Adley Formulations Pvt Ltd	Indian Subsidiary (wholly owned)
Adley Lab Limited	Indian Subsidiary (wholly owned)

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) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of Rs. 52,19,71,104.02/- as at 30th September, 2022 and total revenue of Rs. 34,26,94,401.88/-, total net profit/(loss) after tax of Rs. 6,13,15,074.47/- and total comprehensive income / loss of Rs.6,13,15,074.47/-, for the half year ended 30th September, 2022, respectively, and cash flows (net) of Rs. 21,84,887.33/- for the period from 1st April, 2022 to 30th September, 2022, 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 KALRA RAI & ASSOCIATES**  
**Chartered Accountants**

(LAJPAT RAI KALRA)

Partner

M. No.: 087438

Place: Chandigarh

Date: 27.10.2022

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# 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 30th September' 2022

Particulars	6 Months Ended on 30/09/2022 (Unaudited)	6 Months Ended on 31/03/2022 (Audited)	6 Months Ended on 30/09/2021 (Unaudited)	Year Ended on 31/03/2022 (Audited)
I. Revenue From Operations	1,12,39,04,984.87	95,74,19,333.91	88,09,55,012.49	1,83,83,74,346.40
II. Other Income	32,62,461.54	30,23,489.47	45,45,423.03	75,68,912.50
III. Total Revenue (I+II)	1,12,71,67,446.41	96,04,42,823.38	88,55,00,435.52	1,84,59,43,258.90
IV. Expenses				
a) Cost of Materials Consumed	53,30,11,548.35	48,49,34,030.25	47,71,38,617.31	96,20,72,647.56
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	21,11,444.02	(71,09,940.13)	(1,03,45,608.40)	(1,74,55,548.53)
d) Other Manufacturing expenses	11,83,25,034.28	9,03,96,784.64	8,73,95,272.18	17,77,92,056.82
e) Employee benefit expenses	10,93,64,675.96	8,96,89,281.17	6,93,88,227.90	15,90,77,509.07
f) Finance Costs	1,14,05,849.82	96,86,061.52	93,04,891.19	1,89,90,952.71
g) Depreciation & amortisation expenses	4,83,40,141.46	3,94,87,087.08	3,30,55,314.14	7,25,42,401.22
h) Other expenses	9,30,06,816.03	7,29,72,641.58	5,69,36,651.32	12,99,09,292.90
Total Expenses	91,55,65,509.92	78,00,55,946.11	72,28,73,365.64	1,50,29,29,311.75
V. Profit before exceptional and extraordinary items and tax (III-IV)	21,16,01,936.49	18,03,86,877.27	16,26,27,069.88	34,30,13,947.15
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	21,16,01,936.49	18,03,86,877.27	16,26,27,069.88	34,30,13,947.15
VIII. Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	21,16,01,936.49	18,03,86,877.27	16,26,27,069.88	34,30,13,947.15
X. Tax Expenses				
a) Current year tax	5,52,37,777.27	4,81,12,283.59	4,69,49,226.37	9,50,61,509.95
b) MAT credit/Deferred tax	(19,81,800.94)	15,07,121.76	(18,30,131.70)	(3,23,009.94)
XI. Profit (Loss) for the period from continuing operations (IX-X)	15,83,45,960.16	13,07,67,471.92	11,75,07,975.21	24,82,75,447.13
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)	15,83,45,960.16	13,07,67,471.92	11,75,07,975.21	24,82,75,447.13
XVI. Earning per share				
a) Basic	16.47	13.60	12.22	25.82
b) Diluted	16.47	13.60	12.22	25.82
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	98,41,17,417.43	82,72,87,694.27	70,52,57,244.04	82,72,87,694.27

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 27th October' 2022.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN : 008859N)



LAJPAT RAI KALRA  
PARTNER

Membership No. : 087438

UDIN: 22087438 BAYWIT 9891

Place : Chandigarh

Date : 27/10/2022

RAHUL BATRA  
MANAGING DIRECTOR  
DIN : 02229234

RAJIBRAR  
COMPANY SECRETARY  
ACS24684

For and on Behalf of Board of Directors

NIPUN ARORA  
CFO

# BETA DRUGS LIMITED

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

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

CIN No. L24230HP2005PLC028969

Consolidated Statement of Assets & Liabilities for the year ended on 30th September' 2022

Particulars	As at 30th Sep' 2022 Amount in Rs.	As at 31st March' 2022 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
(b) Reserves and Surplus	98,41,17,417.43	82,72,87,694.27
(c) Money received against share warrants	-	-
<b>Sub-total-Shareholders' funds</b>	<b>1,08,02,55,317.43</b>	<b>92,34,25,594.27</b>
<b>(B) Non- Current Liabilities</b>		
(a) Long-term borrowings	6,68,54,967.00	11,82,61,500.00
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	3,94,38,232.30	3,23,96,047.65
(d) Long term Provisions	1,43,19,603.00	1,47,47,479.00
<b>Sub-total-Non- current liabilities</b>	<b>12,06,12,802.30</b>	<b>16,54,05,026.65</b>
<b>(C) Current Liabilities</b>		
(a) Short-term borrowings	8,93,19,726.81	4,75,42,666.42
(b) Trade Payable	31,83,74,650.71	31,95,19,463.32
(c) Other current liabilities	9,81,02,925.63	8,63,29,640.17
(d) Short-term provisions	4,55,86,391.99	3,63,07,263.36
<b>Sub-total-current liabilities</b>	<b>55,13,83,695.14</b>	<b>48,96,99,033.27</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,75,22,51,814.88</b>	<b>1,57,85,29,654.20</b>
<b>2. ASSETS</b>		
<b>(A) Non-current assets</b>		
(a) Fixed assets		
(i) Property, Plant & Equipment	54,70,87,846.42	50,66,77,310.22
(ii) Intangible assets	4,22,87,948.79	4,28,73,439.35
(iii) Capital work-in-progress	-	-
(b) Non Current Investments	77,89,905.49	77,89,905.49
(c) Long Term Loan & Advance	4,59,16,056.58	4,43,02,141.08
(d) Other Non Current Assets	5,00,000.00	5,00,000.00
(e) Deferred tax Assets	87,81,124.95	67,99,324.01
<b>Sub-total-Non-current assets</b>	<b>65,23,62,882.24</b>	<b>60,89,42,120.15</b>
<b>(B) Current Assets</b>		
(a) Inventories	21,85,18,830.28	22,48,14,949.85
(b) Trade receivable	60,07,53,325.44	45,18,18,610.47
(c) Cash and bank balance	16,04,08,996.59	17,32,40,340.97
(d) Short-term loan and advances	4,48,45,085.88	4,47,68,829.69
(e) Other current assets	7,53,62,694.45	7,49,44,803.07
<b>Sub-total-current assets</b>	<b>1,09,98,88,932.64</b>	<b>96,95,87,534.05</b>
<b>TOTAL - ASSETS</b>	<b>1,75,22,51,814.88</b>	<b>1,57,85,29,654.20</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 27th October 2022
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN : 008859N)

Chartered Accountants

(FRN : 008859N)

LAJPAT RAI KALRA

PARTNER

Membership No. : 087438

UDIN : 22087438BAYWIT9891

Place : Chandigarh

Date : 27/10/2022

For and on Behalf of Board of Directors

RAHUL BATRA  
MANAGING DIRECTOR  
DIN : 02229234



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CIN No. L24230HP2005PLC028969

## Consolidated Cashflow Statement for the year ended on 30th September' 2022

Particulars		As at 30 Sep' 2022	As at 31 March' 2022
		Amount in Rs.	Amount in Rs.
<b>A</b>	<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	21,16,01,936.49	34,30,13,947.15
	Adjustments for non Cash/Non trade items:		
	Depreciation & Amortization Expenses	4,83,40,141.46	7,25,42,401.22
	Finance Cost	1,14,05,849.82	1,89,90,952.71
	Interest received	(29,51,597.54)	(45,17,345.97)
	Other inflows/(outflows) of cash	(4,79,02,761.66)	(3,60,31,559.02)
	<b>Operating profits before Working Capital Changes</b>	<b>22,04,93,568.57</b>	<b>39,39,98,396.09</b>
	<b>Adjusted For:</b>		
	(Increase)/Decrease in trade receivables	(14,89,34,714.97)	(11,30,54,240.47)
	Increase/(Decrease) in trade payables	(11,44,812.61)	11,45,81,959.70
	(Increase)/Decrease in inventories	62,96,119.57	(6,43,89,502.93)
	Increase/(Decrease) in other current liabilities	1,17,73,285.46	78,78,557.18
	(Increase)/Decrease in short term loans and advances	(76,256.19)	(2,05,27,837.83)
	(Increase)/Decrease in other current assets	(4,17,891.38)	(2,22,10,428.29)
	<b>Net Changes in working capital</b>	<b>(13,25,04,270.12)</b>	<b>(9,77,21,492.64)</b>
	<b>Net cashflow from Operating Activities (A)</b>	<b>8,79,89,298.45</b>	<b>29,62,76,903.45</b>
<b>B</b>	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of tangible/intangible assets	(8,81,65,187.10)	(19,42,74,774.76)
	Interest received	29,51,597.54	45,17,345.97
	Cash used for Non Current Investments	-	-
	Cash used for Long Term Loans/Advances	(16,13,915.50)	(2,77,90,348.71)
	<b>Net cash used in Investing Activities (B)</b>	<b>(8,68,27,505.06)</b>	<b>(21,75,47,777.50)</b>
<b>C</b>	<b>CASHFLOW FROM FINANCING ACTIVITIES</b>		
	Finance Cost	(1,14,05,849.82)	(1,89,90,952.71)
	Increase in/(Repayment) of Short term Borrowings	4,17,77,060.40	1,21,37,556.48
	Increase in/(Repayment) of Long term Borrowings	(4,43,64,348.35)	60,77,310.79
	Increase/ (Decrease) in share capital	-	-
	Increase/ (Decrease) in share premium	-	-
	Other Inflows/ (Outflows) of cash	-	(89,60,000.00)
	<b>Net cash used in Financing Activities (C)</b>	<b>(1,39,93,137.77)</b>	<b>(97,36,085.44)</b>
<b>D</b>	<b>Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>(1,28,31,344.38)</b>	<b>6,89,93,040.51</b>
<b>E</b>	<b>Cash &amp; Cash equivalents at beginning of period</b>	<b>17,32,40,340.97</b>	<b>10,42,47,300.46</b>
<b>F</b>	<b>Cash &amp; Cash equivalents at end of period</b>	<b>16,04,08,996.59</b>	<b>17,32,40,340.97</b>
<b>G</b>	<b>Net Increase/(Decrease) in cash &amp; cash equivalents (F-E)</b>	<b>(1,28,31,344.38)</b>	<b>6,89,93,040.51</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 27th October 2022
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants

(FRN : 008859N)

LAJPAT RAI KALRA

PARTNER

Membership No. : 087438

Place : Chandigarh

Date : 27/10/2022

For and on Behalf of Board of Directors

RAHUL BATRA

MANAGING DIRECTOR

DIN : 02229234





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**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, 2022 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 (as amended)**

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

We have reviewed the accompanying statement of unaudited standalone financial results of **M/s Beta drugs Limited ("the company")** for the half year ended **30<sup>th</sup> September, 2022**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

Place: Chandigarh  
Date: 27.10.2022

For KALRA RAI & ASSOCIATES  
Chartered Accountants

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

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CIN No. L24230HP2005PLC028969  
Audited Standalone Financial Results for the year ended on 30th September' 2022

Particulars	6 Months Ended on 30/09/2022 (Unaudited)	6 Months Ended on 31/03/2022 (Audited)	6 Months Ended on 30/09/2021 (Unaudited)	Year Ended on 31/03/2022 (Audited)
I. Revenue From Operations	77,96,76,364.53	65,31,73,676.05	59,52,94,752.99	1,24,84,68,429.04
II. Other Income	47,96,680.00	34,78,294.00	51,00,271.00	85,78,565.00
III. Total Revenue (I+II)	78,44,73,044.53	65,66,51,970.05	60,03,95,023.99	1,25,70,46,994.04
IV. Expenses				
a) Cost of Materials Consumed	42,04,90,601.28	36,14,03,627.57	33,72,27,942.29	69,86,31,569.86
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	-55,52,984.99	1,07,45,990.06	-21,37,266.33	86,08,723.73
d) Other Manufacturing expenses	7,55,05,728.07	6,04,95,760.96	6,07,40,626.09	12,12,36,387.05
e) Employee benefit expenses	6,55,87,865.75	5,12,33,463.17	3,60,13,257.90	8,72,46,721.07
f) Finance Costs	29,84,858.46	20,07,927.29	21,14,518.93	41,22,446.22
g) Depreciation & amortisation expenses	2,96,76,096.51	2,98,22,585.21	2,48,55,385.35	5,46,77,970.56
h) Other expenses	6,61,15,915.68	4,30,25,804.62	3,78,80,964.24	8,09,06,768.85
Total Expenses	65,48,08,080.76	55,87,35,158.88	49,66,95,428.46	1,05,54,30,587.34
V. Profit before exceptional and extraordinary items and tax (III-IV)	12,96,64,963.77	9,79,16,811.17	10,36,99,595.53	20,16,16,406.70
VI. Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	12,96,64,963.77	9,79,16,811.17	10,36,99,595.53	20,16,16,406.70
VIII. Extraordinary Items				
IX. Profit before tax (VII-VIII)	12,96,64,963.77	9,79,16,811.17	10,36,99,595.53	20,16,16,406.70
X. Tax Expenses				
a) Current year tax	3,38,26,031.75	2,96,11,298.07	3,18,94,491.73	6,15,05,789.80
b) MAT credit/Deferred tax	(11,91,953.67)	(7,47,958.50)	(16,06,264.53)	(23,54,223.02)
XI. Profit (Loss) for the period from continuing operations (IX-X)	9,70,30,885.69	6,90,53,471.60	7,34,11,368.33	14,24,64,839.93
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)	9,70,30,885.69	6,90,53,471.60	7,34,11,368.33	14,24,64,839.93
XVI. Earning per share				
a) Basic	10.09	7.18	7.64	14.82
b) Diluted	10.09	7.18	7.64	14.82
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	77,55,09,345.39	67,84,78,459.70	61,14,42,009.79	67,84,78,459.70

- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at 27th October 2022.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES  
Chartered Accountants  
(FRN : 008859N)

  
  
**LALPAT RAI KALRA**  
PARTNER  
Membership No. : 087438  
UDIN: 22087438BAYVSQ8345  
Place : Chandigarh  
Date : 27/10/2022

  
**RAHUL BATRA**  
MANAGING DIRECTOR  
DIN : 02229234

  
**RAJNI BRAR**  
COMPANY SECRETARY  
ACS24684

For and on Behalf of Board of Directors

  
**NIPUN ARORA**  
CFO



# BETA DRUGS LIMITED

Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205  
Phone : 01795-236196 E-Mail : betabaddi@gmail.com  
CIN No. L24230HP2005PLC028969

Standalone Statement of Assets & Liabilities for the year ended on 30th September' 2022

Particulars	As at 30th Sep' 2022	As at 31st March' 2022
	Amount in Rs.	Amount in Rs.
<b>1. EQUITY AND LIABILITIES</b>		
(A) Shareholder's Funds		
(a) Share Capital	9,61,37,900.00	9,61,37,900.00
(b) Reserves and Surplus	77,55,09,345.39	67,84,78,459.70
(c) Money received against share warrants		
Sub-total-Shareholders' funds	87,16,47,245.39	77,46,16,359.70
(B) Non- Current Liabilities		
(a) Long-term borrowings	4,21,47,956.00	5,15,08,245.00
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	1,76,14,737.82	1,43,94,249.36
(d) Long term Provisions	95,57,629.00	99,85,505.00
Sub-total-Non- current liabilities	6,93,20,322.82	7,58,87,999.36
(C) Current Liabilities		
(a) Short-term borrowings	-	-
(b) Trade Payable	20,74,71,345.33	19,66,28,778.34
(c) Other current liabilities	5,50,40,914.16	4,24,63,374.95
(d) Short-term provisions	2,68,00,883.16	1,93,74,536.16
Sub-total-current liabilities	28,93,13,142.65	25,84,66,689.45
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,23,02,80,710.86</b>	<b>1,10,89,71,048.51</b>
<b>2. ASSETS</b>		
(A) Non-current assets		
(a) Fixed assets		
(i) Property, Plant & Equipment	34,13,94,284.36	32,92,13,999.85
(ii) Intangible assets	1,12,81,137.74	1,13,57,083.35
(iii) Capital work-in-progress	-	-
(b) Non Current Investments	6,54,29,905.49	6,54,29,905.49
(c) Long Term Loan & Advance	6,11,82,823.76	6,88,84,261.86
(d) Other Non Current Assets	5,00,000.00	5,00,000.00
(e) Deferred tax Assets	72,10,448.28	60,18,494.61
Sub-total-Non-current assets	48,69,98,599.63	48,14,03,745.16
(B) Current Assets		
(a) Inventories	9,52,81,434.16	8,47,01,656.11
(b) Trade receivable	42,04,44,711.22	31,35,42,295.25
(c) Cash and bank balance	14,51,60,196.96	15,58,06,654.01
(d) Short-term loan and advances	2,47,18,224.45	1,90,25,193.98
(e) Other current assets	5,76,77,544.44	5,44,91,504.00
Sub-total-current assets	74,32,82,111.23	62,75,67,303.35
<b>TOTAL - ASSETS</b>	<b>1,23,02,80,710.86</b>	<b>1,10,89,71,048.51</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 27th October 2022.
- The company is engaged in single business segment i.e. Pharmaceuticals.
- Figures are regrouped/rearranged, wherever considered necessary.

For KALRA RAI AND ASSOCIATES

Chartered Accountants  
(FRN : 008859N)

LAJPAT RAI KALRA  
PARTNER

Membership No. : 087438

UDIN: 22087438BAYVSA8345

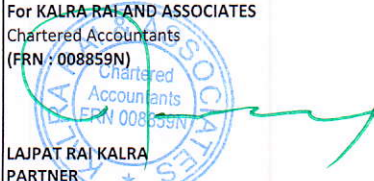
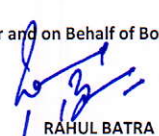
Place : Chandigarh

Date : 27/10/2022

For and on behalf of Board of Directors

RAHUL BATRA  
MANAGING DIRECTOR  
DIN : 02229234



<b>BETA DRUGS LIMITED</b> Village Nandpur, Lodhimajra Road, Tehsil. Baddi, Distt. Solan, (H.P.) 173205 Phone : 01795-236196 E-Mail : betabaddi@gmail.com CIN No. L24230HP2005PLC028969 <b>Standalone Cashflow Statement for the half year ended on 30th September' 2022</b>			
Particulars		As at 30 Sep' 2022	As at 31 March' 2022
		Amount in Rs.	Amount in Rs.
<b>A</b>	<b>CASHFLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	12,96,64,963.77	20,16,16,406.70
	Adjustments for non Cash/Non trade items:		
	Depreciation & Amortization Expenses	2,96,76,096.51	5,46,77,970.56
	Finance Cost	29,84,858.46	41,22,446.22
	Interest received	(46,27,397.00)	(63,30,992.00)
	Other inflows/(outflows) of cash	(2,68,27,560.74)	(2,13,21,459.33)
	Operating profits before Working Capital Changes	13,08,70,961.00	23,27,64,372.15
	Adjusted For:		
	(Increase)/Decrease in trade receivables	(10,69,02,415.97)	(10,54,61,894.13)
	Increase/(Decrease) in trade payables	1,08,42,566.99	6,41,89,639.88
	(Increase)/Decrease in inventories	(1,05,79,778.05)	(77,51,337.30)
	Increase/(Decrease) in other current liabilities	1,25,77,539.21	95,75,942.11
	(Increase)/Decrease in short term loans and advances	(56,93,030.47)	8,86,984.93
	(Increase)/Decrease in other current assets	(31,86,040.44)	(65,78,386.82)
	Net Changes in working capital	(10,29,41,158.73)	(4,51,39,051.33)
	Net cashflow from Operating Activities (A)	2,79,29,802.27	18,76,25,320.81
<b>B</b>	<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of tangible/intangible assets	(4,17,80,435.42)	(9,61,12,818.00)
	Interest received	46,27,397.00	63,30,992.00
	Cash used for Non Current Investments		
	Cash used for Long Term Loans/Advances	77,01,438.10	(3,73,96,802.55)
	Net cash used in Investing Activities (B)	(2,94,51,600.32)	(12,71,78,628.55)
<b>C</b>	<b>CASHFLOW FROM FINANCING ACTIVITIES</b>		
	Finance Cost	(29,84,858.46)	(41,22,446.22)
	Increase in/(Repayment) of Short term Borrowings	-	(50,08,697.47)
	Increase in/(Repayment) of Long term Borrowings	(61,39,800.54)	2,18,29,552.63
	Increase/ (Decrease) in share capital	-	-
	Increase/ (Decrease) in share premium	-	-
	Other Inflows/ (Outflows) of cash	-	-
	Net cash used in Financing Activities (C)	(91,24,659.00)	1,26,98,408.94
<b>D</b>	<b>Net Increase/(Decrease) in cash &amp; cash equivalents (A+B+C)</b>	<b>(1,06,46,457.05)</b>	<b>7,31,45,101.20</b>
<b>E</b>	<b>Cash &amp; Cash equivalents at beginning of period</b>	<b>15,58,06,654.01</b>	<b>8,26,61,552.81</b>
<b>F</b>	<b>Cash &amp; Cash equivalents at end of period</b>	<b>14,51,60,196.96</b>	<b>15,58,06,654.01</b>
<b>G</b>	<b>Net Increase/(Decrease) in cash &amp; cash equivalents (F-E)</b>	<b>(1,06,46,457.05)</b>	<b>7,31,45,101.20</b>
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 27th October 2022. 2 The company is engaged in single business segment i.e. Pharmaceuticals. 3 Figures are regrouped/rearranged, wherever considered necessary.			
For KALRA RAI AND ASSOCIATES Chartered Accountants (FRN : 008859N)  LAJPAT RAI KALRA PARTNER Membership No. : 087438 Place : Chandigarh Date : 27/10/2022		For and on Behalf of Board of Directors  RAHUL BATRA MANAGING DIRECTOR DIN : 02229234	





# BETA DRUGS LIMITED

BDL/PKL/SEC/2022

27<sup>th</sup> October, 2022

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

**Sub: Certificate as per regulation 33(2)(a) of SEBI(LODR) Regulations, 2015**

Dear Sir/Madam

We the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of Beta Drugs Limited, certify that the Un-Audited Standalone and Consolidated Financial results for the half year ended 30<sup>th</sup> September, 2022, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking You  
Yours faithfully

For Beta Drugs Limited  
For Beta Drugs Ltd.

Mr Rahul Batra  
Managing Director  
DIN: 02229234

For Beta Drugs Limited

Chief Financial Officer  
Mr Nipun Arora,  
Chief Financial Officer

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)