BETA DRUGS LIMITED

BDL/PKL/SEC/2020
19th October, 2020

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: Un-audited Standalone and Consolidated Financial Results for the half year ended on 30th September, 2020 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 Monday, 19th October, 2020 at 8:30 a.m. had considered and approved the Un-audited Standalone and Consolidated Financial Results for the half year ended on 30th September, 2020.

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

1. Limited review Report on Standalone Financial Results for the half year ended 30th September, 2020.
2. Limited review Report on Consolidated Financial Results for the half year ended 30th September, 2020.
3. Un-Audited Standalone and Consolidated Financial Results for the half year ended 30th September, 2020.

This is for your information and appropriate dissemination.

Thanking You
Your's faithfully
For Beta Drugs Ltd.

BETA DRUGS LTD. BADDI (H.P.)

Rajni Brar
Company Secretary

CIN No.: L24230HP2005PLC028969
Admin. Office : SCO 184, Sector-5, Panchkula-134 114 Haryana (INDIA) Phone: +91-172-2585481-482-483
Export & Mktd Office : 1101, 11th Floor, Peninsula Park, Andheri West, Mumbai - 400053, Phone No. : +91-022-62360443
Registered Office & Works: Vill. Nandpur, Lodhimajra Road, Tehsil. : Baddi, Distt. Solan, H.P. Phone No. : 01795-236196
Website :- www.betadrugslimited.com www.adleylab.com
E-Mail :- info@betadrugslimited.com sales@adleylab.com

Ref. No. .... Dated ....

LIMITED REVIEW REPORT

Independent Auditor's Review report on Interim Un-Audited Consolidated Financial Results for the half year ended on 30th September, 2020 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

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, 2020 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 year ended 30/09/2020 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.

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 **M/s Adley Formulations Pvt Ltd (its subsidiary) & M/s 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. 28,20,29,226.91 as at 30th September, 2020 and total revenue of Rs. 16,54,86,799.51 total net profit/(loss) after tax of Rs. 2,11,93,098.06 and total comprehensive income / loss of Rs. 2,11,93,098.06 for the half year ended 30th September, 2020 , respectively, and cash flows (net) of Rs. 17,71,450.77 for the period from 1st April 2020 to 30th September 2020 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

KALRA RAI & ASSOCIATES Chartered Accountants FRN 008853N

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

Place: Chandigarh
Date: 19.10.2020

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 half year ended on 30th September' 2020

Particulars	6 Months Ended on 30/09/2020 (Unaudited)	6 Months Ended on 31/03/2020 (Audited)	6 Months Ended on 30/09/2019 (Audited)	Year Ended on 31/03/2020 (Audited)
I. Revenue From Operations	51,38,02,787.72	44,18,71,823.25	46,61,84,753.88	90,80,56,577.13
II. Other Income	25,90,342.33	22,24,949.24	18,79,899.54	41,04,848.78
III. Total Revenue (I+II)	**51,63,93,130.05**	**44,40,96,772.49**	**46,80,64,653.42**	**91,21,61,425.91**
IV. Expenses				
a) Cost of Materials Consumed	26,30,19,580.87	21,80,57,356.20	23,40,27,503.52	45,20,84,859.73
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	29,86,258.75	(1,65,51,951.24)	80,26,071.27	(85,25,879.97)
d) Other Manufacturing expenses	5,80,55,994.86	5,73,49,903.19	4,59,74,257.56	10,33,24,160.75
e) Employee benefit expenses	4,81,56,259.00	5,43,68,809.52	4,02,79,688.66	9,46,48,498.18
f) Finance Costs	1,20,34,246.04	1,52,12,702.21	1,06,59,387.61	2,58,72,089.82
g) Depreciation & amortisation expenses	3,19,43,192.47	2,23,06,635.34	1,52,81,499.85	3,75,88,135.19
h) Other expenses	3,48,20,700.06	4,36,46,933.90	4,38,05,790.64	8,74,52,724.54
Total Expenses	**45,10,16,232.05**	**39,43,90,389.12**	**39,80,54,199.11**	**79,24,44,588.24**
V. Profit before exceptional and extraordinary items and tax (III-IV)	**6,53,76,898.00**	**4,97,06,383.37**	**7,00,10,454.31**	**11,97,16,837.67**
VI.Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	**6,53,76,898.00**	**4,97,06,383.37**	**7,00,10,454.31**	**11,97,16,837.67**
VIII.Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	**6,53,76,898.00**	**4,97,06,383.37**	**7,00,10,454.31**	**11,97,16,837.67**
X.Tax Expenses				
a) Current year tax	1,52,06,089.18	57,82,143.34	1,92,94,272.49	2,50,76,415.83
b) MAT credit/Deferred tax	(16,40,885.92)	9,78,882.20	(4,89,634.83)	4,89,247.37
XI. Profit (Loss) for the period from continuing operations (IX-X)	**5,18,11,694.75**	**4,29,45,357.82**	**5,12,05,816.64**	**9,41,51,174.47**
XII.Profit (Loss) from discounting operations				
XIII. Tax expenses of dicounting operations				
XIV. Profit (Loss) from discounting operation (after tax) (XII-XIII)	-	-	-	-
XV. Net Profit/(Loss) for the period (XI+XIV)	**5,18,11,694.75**	**4,29,45,357.82**	**5,12,05,816.64**	**9,41,51,174.47**
XVI. Earning per share				
a) Basic	5.39	4.53	5.48	9.93
b) Diluted	5.39	4.53	5.48	9.93
XVIII. Paid up equity share captial	**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	**52,67,96,424.92**	**47,49,84,730.17**	**45,17,17,201.19**	**47,49,84,730.17**

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 19th October 2020.
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)

Chartered Accountants FRN 008859N

LAJPAT RAI KALRA
PARTNER
Membership No. : 087438
UDIN:
Place : Chandigarh
Date : 19/10/2020

For and on Behalf of Board of Directors

V. K. Batra
VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN: 01083215

RAHUL BATRA
DIRECTOR
DIN : 02229234

Rajni
RAJNI BRAR
COMPANY SECRETARY
ACS24684

JAYANT KUMAR
CFO

BETA DRUGS LIMITED

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

Consolidated Statement of Assets & Liabilities for the half year ended on 30th September' 2020

Particulars	As at 30th Sep' 2020 Amount in Rs.	As at 31st March' 2020 Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	9,61,37,900.00	9,61,37,900.00
(b) Reserves and Surplus	52,67,96,424.92	47,49,84,730.17
(c)Money recevied against share warrants		
Sub-total-Shareholders' funds	**62,29,34,324.92**	**57,11,22,630.17**
(B) Non- Current Liabilities		
(a) Long-term borrowings	12,21,96,594.45	10,27,63,226.60
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	2,26,43,275.00	2,30,68,275.00
(d) Other Long term Provisions	79,17,730.00	79,17,730.00
Sub-total-Non- current liabilities	**15,27,57,599.45**	**13,37,49,231.60**
(C) Current Liabilities		
(a) Short-term borrowings	4,09,29,997.32	9,64,84,536.03
(b) Trade Payable	18,84,96,668.70	14,48,90,419.70
(c) Other current liabilities	9,93,43,309.61	11,34,72,966.93
(d) Short-term provisions	79,36,459.32	1,20,41,411.81
Sub-total-current liabilites	**33,67,06,434.95**	**36,68,89,334.47**
TOTAL - EQUITY AND LIABILITIES	**1,11,23,98,359.31**	**1,07,17,61,196.24**
2. ASSETS		
(A) Non-current assets		
(a) Fixed assets		
(i) Property, Plant & Equipment	37,78,15,451.13	40,26,37,921.81
(ii) Intangible assets	3,56,11,243.66	3,56,11,243.66
(iii) Capital work-in-progress	82,18,319.74	7,50,000.00
(b) Non Current Investments	77,89,905.49	35,20,592.62
(c) Long Term Loan & Advance	1,43,80,997.06	1,56,61,940.06
(d) Other Non Current Assets	4,70,43,592.54	5,15,28,421.68
(e) Deferred tax Assets	33,05,553.60	16,64,667.68
Sub-total-Non-current assets	**49,41,65,063.22**	**51,13,74,787.51**
(B) Current Assets		
(a) Inventories	12,42,27,108.41	12,34,65,074.38
(b) Trade receivable	34,77,88,522.91	31,92,68,550.10
(c) Cash and bank balance	7,44,18,416.54	5,38,69,596.96
(d) Short-term loan and advances	3,00,81,060.58	1,89,71,768.25
(e) Other current assets	4,17,18,187.65	4,48,11,419.04
Sub-total-current assets	**61,82,33,296.09**	**56,03,86,408.73**
TOTAL - ASSETS	**1,11,23,98,359.31**	**1,07,17,61,196.24**

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 19th October 2020.
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)

KALRA RAI & ASSOCIATES Chartered Accountants FRN 008859N

LAJPAT RAI KALRA
PARTNER
Membership No. : 087438
UDIN:
Place : Chandigarh
Date : 19/10/2020

For and on Behalf of Board of Directors

VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN : 01083215

RAHUL BATRA
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 half year ended on 30th September' 2020

	Particulars	As at 30 Sep' 2020	As at 31 March' 2020
		Amount in Rs.	Amount in Rs.
A	**CASHFLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	**6,53,76,898.00**	**11,97,16,837.67**
	Adjustments for non Cash/Non trade items:		
	Depreciation & Amortization Expenses	3,19,43,192.47	3,75,88,135.19
	Finance Cost	1,20,34,246.04	2,58,72,089.82
	Interest received	(11,76,796.19)	(24,33,218.00)
	Other inflows/(outflows) of cash	(1,35,45,269.54)	(3,70,15,959.88)
	Operating profits before Working Capital Changes	**9,46,32,270.78**	**14,37,27,884.80**
	Adjusted For:		
	(Increase)/Decrease in trade receivables	(2,85,19,972.81)	(6,89,84,060.90)
	Increase/(Decrease) in trade payables	4,36,06,249.00	1,37,19,520.99
	(Increase)/Decrease in inventories	(7,62,034.03)	(2,81,71,401.73)
	Increase/(Decrease) in other current liabilities	(1,41,29,657.32)	3,66,93,021.08
	(Increase)/Decrease in short term loans and advances	(1,11,09,292.33)	(35,93,415.77)
	(Increase)/Decrease in other current assets	30,93,231.39	(92,54,493.95)
	Net Changes in working capital	**(78,21,476.10)**	**(5,95,90,830.28)**
	Net cashflow from Operating Activities (A)	**8,68,10,794.68**	**8,41,37,054.52**
B	**CASHFLOW FROM INVESTING ACTIVITIES**		
	Purchase of tangible/intangible assets	(1,45,89,041.52)	(15,29,78,528.61)
	Interest received	11,76,796.19	24,33,218.00
	Cash used for Non Current Investments	(42,69,312.87)	-
	Cash advances and loans made to other parties	-	-
	Net cash used in Investing Activities (B)	**(1,76,81,558.20)**	**(15,05,45,310.61)**
C	**CASHFLOW FROM FINANCING ACTIVITIES**		
	Finance Cost	(1,20,34,246.04)	(2,58,72,089.82)
	Increase in/(Repayment) of Short term Borrowings	(5,55,54,538.71)	(1,22,74,383.62)
	Increase in/(Repayment) of Long term Borrowings	1,90,08,367.85	3,79,76,735.40
	Increase/ (Decrease) in share capital	-	96,42,900.00
	Increase/ (Decrease) in share premium	-	7,77,88,444.00
	Other Inflows/ (Outflows) of cash	-	-
	Net cash used in Financing Activities (C	**(4,85,80,416.90)**	**8,72,61,605.96**
D	**Net Increase/(Decrease) in cash & cash equivalents (A+B+C)**	**2,05,48,819.58**	**2,08,53,349.87**
E	Cash & Cash equivalents at beginning of period	5,38,69,596.96	3,30,16,247.09
F	Cash & Cash equivalents at end of period	7,44,18,416.54	5,38,69,596.96
G	**Net Increase/(Decrease) in cash & cash equivalents (F-E)**	**2,05,48,819.58**	**2,08,53,349.87**

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 19th October 2020.
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)

KALRA RAI & ASSOCIATES Chartered Accountants FRN 008859N

LAJPAT RAI KALRA
PARTNER
Membership No. : 087438
Place : Chandigarh
Date : 19/10/2020

For and on Behalf of Board of Directors

VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN : 01083215

RAHUL BATRA
DIRECTOR
DIN : 02229234

KALRA RAI & ASSOCIATES
CHARTERED ACCOUNTANTS
"A Peer Review Firm"
GSTIN : 04AAFFK0327HIZT

LIMITED REVIEW REPORT

Ref. No. .... Dated ....

Independent Auditor's Review report on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2020 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 **30th September, 2020**.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 KALRA RAI & ASSOCIATES
Chartered Accountants

KALRA RAI & ASSOCIATES Chartered Accountants FRN 008859N

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

Place: Chandigarh
Date: 19.10.2020

Head Office: Kothi No. 667, Ist Floor, Sector-43 A, Chandigarh-160022 | **Branch Office :** Plot No. 775, Sector-82, JLPL, Mohali, Punjab-160062
Branch Office : A-26, Dayanand Colony, Lajpat Nagar-4, New Delhi - 110024 | **Phone :** 0172-4640667 | **Mobile:** 9888066743, 9872434797, 9814856581
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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 Standalone Financial Results for the half year ended on 30th September' 2020

Particulars	6 Months Ended on 30/09/2020 (Unaudited)	6 Months Ended on 31/03/2020 (Audited)	6 Months Ended on 30/09/2019 (Audited)	Year Ended on 31/03/2020 (Audited)
I. Revenue From Operations	34,82,06,441.28	31,09,09,821.29	34,22,87,813.96	65,31,97,635.25
II. Other Income	26,99,889.26	29,05,979.24	12,59,288.54	41,65,267.78
III. Total Revenue (I+II)	**35,09,06,330.54**	**31,38,15,800.53**	**34,35,47,102.50**	**65,73,62,903.03**
IV. Expenses				
a) Cost of Materials Consumed	19,16,38,409.01	16,39,44,890.81	18,21,66,377.64	34,61,11,268.45
b) Purchase of Stock-in-Trade	-	-	-	
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(3,71,178.34)	(16,14,913.29)	36,45,333.11	20,30,419.82
d) Other Manufacturing expenses	4,16,30,642.86	3,99,00,497.06	3,81,80,137.26	7,80,80,634.32
e) Employee benefit expenses	2,60,27,899.00	2,96,40,385.52	1,96,92,284.66	4,93,32,670.18
f) Finance Costs	39,36,039.19	40,84,050.74	23,17,888.02	64,01,938.76
g) Depreciation & amortisation expenses	2,49,82,275.05	1,52,19,364.39	1,05,52,308.41	2,57,71,672.80
h) Other expenses	2,26,12,148.56	2,82,69,776.35	3,18,61,285.85	6,01,31,062.20
Total Expenses	**31,04,56,235.32**	**27,94,44,051.59**	**28,84,15,614.95**	**56,78,59,666.53**
V. Profit before exceptional and extraordinary items and tax (III-IV)	**4,04,50,095.22**	**3,43,71,748.94**	**5,51,31,487.55**	**8,95,03,236.50**
VI.Exceptional Items	-	-	-	-
VII. Profit before extraordinary items and tax	**4,04,50,095.22**	**3,43,71,748.94**	**5,51,31,487.55**	**8,95,03,236.50**
VIII.Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	**4,04,50,095.22**	**3,43,71,748.94**	**5,51,31,487.55**	**8,95,03,236.50**
X.Tax Expenses				
a) Current year tax	1,12,36,759.03	19,74,248.33	1,52,24,256.92	1,71,98,505.25
b) MAT credit/Deferred tax	(14,05,260.51)	14,70,344.68	(1,64,990.70)	13,05,353.98
XI. Profit (Loss) for the period from continuing operations (IX-X)	**3,06,18,596.69**	**3,09,27,155.94**	**4,00,72,221.33**	**7,09,99,377.27**
XII.Profit (Loss) from discounting operations				
XIII. Tax expenses of dicounting operations				
XIV. Profit (Loss) from discounting operation (after tax) (XII-XIII)			-	-
XV. Net Profit/(Loss) for the period (XI+XIV)	**3,06,18,596.69**	**3,09,27,155.94**	**4,00,72,221.33**	**7,09,99,377.27**
XVI. Earning per share				
a) Basic	3.18	3.26	4.29	7.49
b) Diluted	3.18	3.26	4.29	7.49
XVIII. Paid up equity share captial	**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	**49,88,71,482.60**	**46,82,52,885.91**	**43,73,25,729.97**	**46,82,52,885.91**

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 19th October 2020.

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)

KALRA RAI & ASSOCIATES
Chartered Accountants
FRN 008859N

For and on Behalf of Board of Directors

LAJPAT RAI KALRA
PARTNER
Membership No. : 087438
UDIN:
Place : Chandigarh
Date : 19/10/2020

VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN: 01083215

RAHUL BATRA
DIRECTOR
DIN : 02229234

RAJNI BRAR
COMPANY SECRETARY
ACS24684

JAYANT KUMAR
CFO

BETA DRUGS LIMITED

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

Standalone Statement of Assets & Liabilities for the half year ended on 30th September' 2020

Particulars	As at 30th Sep' 2020 Amount in Rs.	As at 31st March' 2020 Amount in Rs.
1. EQUITY AND LIABILITIES		
(A) Shareholder's Funds		
(a) Share Capital	9,61,37,900.00	9,61,37,900.00
(b) Reserves and Surplus	49,88,71,482.60	46,82,52,885.91
(c)Money recevied against share warrants		
Sub-total-Shareholders' funds	**59,50,09,382.60**	**56,43,90,785.91**
(B) Non- Current Liabilities		
(a) Long-term borrowings	4,06,90,201.92	3,45,05,914.37
(b) Deferred tax liabilities (Net)	-	3,25,648.86
(c) Other Long term liabilities	25,59,000.00	30,00,000.00
(d) Other Long term Provisions	55,65,922.00	55,65,922.00
Sub-total-Non- current liabilities	**4,88,15,123.92**	**4,33,97,485.23**
(C) Current Liabilities		
(a) Short-term borrowings	3,00,777.08	3,96,91,951.82
(b) Trade Payable	11,15,39,119.12	9,26,68,753.34
(c) Other current liabilities	7,07,14,500.51	7,63,41,186.66
(d) Short-term provisions	39,90,229.17	56,49,138.24
Sub-total-current liabilites	**18,65,44,625.88**	**21,43,51,030.06**
TOTAL - EQUITY AND LIABILITIES	**83,03,69,132.40**	**82,21,39,301.20**
2. ASSETS		
(A) Non-current assets		
(a) Fixed assets		
(i) Property, Plant & Equipment	29,11,93,984.74	30,99,58,523.08
(ii) Intangible assets	67,58,990.66	67,58,990.66
(iii) Capital work-in-progress	43,09,245.58	7,50,000.00
(b) Non Current Investments	6,54,29,905.49	6,11,60,592.62
(c) Long Term Loan & Advance	3,44,25,354.00	3,15,15,520.00
(d) Other Non Current Assets	3,58,43,592.54	4,03,28,421.68
(e) Deferred tax Assets	10,79,611.64	-
Sub-total-Non-current assets	**43,90,40,684.65**	**45,04,72,048.04**
(B) Current Assets		
(a) Inventories	6,03,73,661.80	6,09,92,735.37
(b) Trade receivable	20,89,62,434.44	20,90,87,539.11
(c) Cash and bank balance	6,03,90,600.44	4,16,13,231.63
(d) Short-term loan and advances	2,42,98,864.28	2,19,95,822.61
(e) Other current assets	3,73,02,886.79	3,79,77,924.44
Sub-total-current assets	**39,13,28,447.75**	**37,16,67,253.16**
TOTAL - ASSETS	**83,03,69,132.40**	**82,21,39,301.20**

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

KALRA RAI & ASSOCIATES Chartered Accountants FRN 008859N

LAJPAT RAI KALRA
PARTNER
Membership No. : 087438
UDIN:
Place : Chandigarh
Date : 19/10/2020

For and on Behalf of Board of Directors

VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN : 01083215

RAHUL BATRA
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 half year ended on 30th September' 2020

	Particulars	As at 30 Sep' 2020	As at 31 March' 2020
		Amount in Rs.	Amount in Rs.
A	**CASHFLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax and extraordinary items (as per Statement of Profit & Loss)	4,04,50,095.22	8,95,03,236.50
	Adjustments for non Cash/Non trade items:		
	Depreciation & Amortization Expenses	2,49,82,275.05	2,57,71,672.80
	Finance Cost	39,36,039.19	64,01,938.76
	Interest received	(22,23,391.00)	(35,63,530.00)
	Other inflows/(outflows) of cash	(84,10,838.95)	(1,29,04,559.00)
	Operating profits before Working Capital Changes	5,87,34,179.50	10,52,08,759.06
	Adjusted For:		
	(Increase)/Decrease in trade receivables	1,25,104.67	(3,57,92,866.49)
	Increase/(Decrease) in trade payables	1,88,70,365.78	(89,47,897.17)
	(Increase)/Decrease in inventories	6,19,073.57	31,04,314.57
	Increase/(Decrease) in other current liabilities	(56,26,686.15)	99,91,582.22
	(Increase)/Decrease in short term loans and advances	(23,03,041.67)	(83,89,485.13)
	(Increase)/Decrease in other current assets	6,75,037.65	(42,48,612.81)
	Net Changes in working capital	1,23,59,853.85	(4,42,82,964.81)
	Net cashflow from Operating Activities (A)	7,10,94,033.35	6,09,25,794.25
B	**CASHFLOW FROM INVESTING ACTIVITIES**		
	Purchase of tangible/intangible assets	(97,76,982.29)	(7,51,35,130.73)
	Interest received	22,23,391.00	35,63,530.00
	Cash used for Non Current Investments	(42,69,312.87)	(4,50,40,000.00)
	Cash advances and loans made to other parties	(29,09,834.00)	(2,66,74,357.00)
	Net cash used in Investing Activities (B)	(1,47,32,738.16)	(14,32,85,957.73)
C	**CASHFLOW FROM FINANCING ACTIVITIES**		
	Finance Cost	(39,36,039.19)	(64,01,938.76)
	Increase in/(Repayment) of Short term Borrowings	(3,93,91,174.74)	2,81,25,680.87
	Increase in/(Repayment) of Long term Borrowings	57,43,287.55	(1,43,61,885.79)
	Increase/ (Decrease) in share capital	-	96,42,900.00
	Increase/ (Decrease) in share premium	-	7,77,88,444.00
	Other Inflows/ (Outflows) of cash	-	-
	Net cash used in Financing Activities (C	(3,75,83,926.38)	9,47,93,200.32
D	**Net Increase/(Decrease) in cash & cash equivalents (A+B+C)**	1,87,77,368.81	1,24,33,036.84
E	Cash & Cash equivalents at beginning of period	4,16,13,231.63	2,91,80,194.79
F	Cash & Cash equivalents at end of period	6,03,90,600.44	4,16,13,231.63
G	**Net Increase/(Decrease) in cash & cash equivalents (F-E)**	1,87,77,368.81	1,24,33,036.84

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For KALRA RAI AND ASSOCIATES
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(FRN : 008859N)

KALRA RAI & ASSOCIATES Chartered Accountants FRN 008859N

LAJPAT RAI KALRA
PARTNER
Membership No. : 087438
Place : Chandigarh
Date : 19/10/2020

For and on Behalf of Board of Directors

VIJAY KUMAR BATRA
MANAGING DIRECTOR
DIN : 01083215

RAHUL BATRA
DIRECTOR
DIN : 02229234

BETA DRUGS LIMITED

BETA: Strong Operational Performance

Despite challenging economic environment and a lockdown of one & half month, Beta was able to increase its revenues by 10.2% compared with the same period a year ago. This was primarily driven by increase in Exports and API. EBITDA margin expanded by 70 basis points to 21.3% from 20.6% on account of higher margin exports as well leveraging technology to drive efficiencies. However, net profit margin declined slightly due to 110% rise in deprecation as compared with the same period a year ago.

The company also managed to improve its working capital management by reducing its accounts receivable and inventory holding by 7 & 6 days, respectively.With strong tailwinds coupled with momentum across its all four segments; Own Brands, Exports, OEMs& API, Beta is poised for strong growth this year. In addition, the company's entry into fast growing targeted therapy market with Tyrosine Kinase Inhibitors (TKIs) and setting up of a manufacturing facility of Pre-Filled Syringe will provide it with extra fillip for many years to come.

Financial Highlights:

- Total Revenue grew to Rs 51.38cr from Rs 46.61cr
- EBITDA went upto Rs 10.93cr from Rs9.59cr
- Cash Flow from operations increased to Rs. 8.68cr from Rs. 3.29cr
- Total Debt (Long term and Short term) is reduced by Rs 3.61cr since 31st March 2020
- The company has been able to create additional FDR of Rs. 1.93cr while simultaneously paying off the debt.

BETA DRUGS LTD. BADDI (H.P.)

CIN No.: L24230HP2005PLC028969

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

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