BETA DRUGS LIMITED

BDL/PKL/SEC/2026-27
23rd July, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza
Bandra Kurla Complex
Bandra East
Mumbai 400051

Script:- BETA

Dear Sir,

Subject:- Submission of Revised Limited Review Reports with UDIN – Beta Drugs Limited

Dear Sir/Madam,
This is with reference to your email regarding the Outcome of Board Meeting – Financial Results submitted by Beta Drugs Limited on 20-Jul-2026 and the observation pertaining to the Limited Review Report/Independent Auditor's Report.

In this regard, we acknowledge the observation that the UDIN was not mentioned in the Standalone and Consolidated Limited Review Reports submitted to the Exchange. The omission occurred due to an inadvertent oversight while submitting the reports to the Exchange.

Please find enclosed the revised Standalone and Consolidated Limited Review Reports duly incorporating the UDIN issued by the Statutory Auditors.

We sincerely regret the inadvertent omission and request you to kindly take the revised reports on record and treat the matter as complied with.

Thanking You
Your's faithfully
For Beta Drugs Ltd.

Beta Drugs Limited
Company Secretary
ACS - 24684

Rajni Brar
Company Secretary

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

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

PHONE : 9988070254, 9878029920

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY FINANCIAL RESULTS ENDED ON 30th JUNE, 2026 PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
The Board of Directors
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 **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 quarter ended 30th June, 2026 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 (ICAI). 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 provides less assurance than an audit. We have not performed an audit and 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 unaudited results of the subsidiary company: Adley Formulations Pvt Ltd, Adley Lab Limited, Beta Research Private Limited & Nivian Lifesciences Private Limited by management of the Company.

KHURANA SHARMA & COMPANY
CHARTERED ACCOUNTANTS
H.No. 1299, SECTOR 15-B, CHANDIGARH
PHONE : 9988070254, 9878029920

5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 information/financial results of Adley Formulations Pvt Ltd (its subsidiary), Adley Lab Limited (its subsidiary) Beta Research Private Limited (its subsidiary) & Nivian Lifesciences Private Limited which have not been reviewed/audited by their auditors, whose interim financial information/ financial results reflect total revenue of Rs. 69,43,89,625.63, Total net profit/(loss) after tax of Rs. 9,86,82,748.93 and total comprehensive income / loss of Rs. Nil, for the Qtr. ended 30th June, 2026, respectively. These financial results 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

Khurana Sharma Chandigarh M.No. 568524 Chartered Accountants

Signature
(CA VIBHOR KHURANA)
PARTNER M. NO. 568524
UDIN: 26568524WYRGOI9946

Place: Chandigarh
Date: 20.07.2026

BETA DRUGS LIMITED

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

Unaudited Consolidated Financial Results for the quarter ended on 30th June' 2026

Particulars	3 Months Ended on 30.06.2026 (Unaudited)	3 Months Ended on 31.03.2026 (Audited)	3 Months Ended on 30.06.2025 (Unaudited)	Year Ended on 31.03.2026 (Audited)
I. Revenue From Operations	1,25,54,95,637.62	93,96,49,419.38	1,00,20,68,760.18	3,84,82,57,667.32
II. Other Income	1,58,26,052.52	2,89,42,990.53	2,98,80,045.53	11,17,96,551.18
III. Total Revenue (I+II)	**1,27,13,21,690.14**	**96,85,92,409.91**	**1,03,19,48,805.71**	**3,96,00,54,218.50**
IV. Expenses				
a) Cost of Materials Consumed	50,21,69,267.96	36,78,47,989.52	58,12,46,935.67	1,73,81,43,501.28
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	4,29,95,492.86	(68,85,120.73)	(8,38,18,099.91)	(2,63,45,192.00)
d) Employee benefit expenses	20,39,62,612.58	18,67,78,196.68	16,02,26,014.18	68,00,61,433.74
e) Finance Costs	2,56,25,047.78	3,94,41,751.24	3,32,03,988.69	15,31,10,274.33
f) Depreciation & amortisation expenses	4,34,55,945.35	4,79,72,690.52	3,72,61,277.72	17,15,28,534.10
g) Other expenses	23,26,93,765.13	21,51,22,687.02	14,73,60,542.83	69,96,17,745.86
Total Expenses	**1,05,09,02,131.66**	**85,02,78,194.25**	**87,54,80,659.18**	**3,41,61,16,297.31**
V. Profit before exceptional and extraordinary items and tax (III-IV)	**22,04,19,558.48**	**11,83,14,215.66**	**15,64,68,146.53**	**54,39,37,921.19**
VI.Exceptional Items (Pref. Issue)	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	**22,04,19,558.48**	**11,83,14,215.66**	**15,64,68,146.53**	**54,39,37,921.19**
VIII.Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	**22,04,19,558.48**	**11,83,14,215.66**	**15,64,68,146.53**	**54,39,37,921.19**
X.Tax Expenses	**5,55,62,303.45**	**2,78,24,981.70**	**3,94,82,432.66**	**12,91,10,952.28**
XI. Profit (Loss) for the period from continuing operations (IX-X)	**16,48,57,255.03**	**9,04,89,233.96**	**11,69,85,713.87**	**41,48,26,968.91**
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 before NCI (XI+XIV)	**16,48,57,255.03**	**9,04,89,233.96**	**11,69,85,713.87**	**41,48,26,968.91**
XVI. Non-Controlling Interests	**(68,39,006.75)**	-	-	-
XVII. Net Profit/(Loss) for the period after NCI (XV+XVI)	**15,80,18,248.27**	**9,04,89,233.96**	**11,69,85,713.87**	**41,48,26,968.91**
Other comprehensive income				
Items that will not be reclassified to profit or loss				
Gain/(loss) on remeasurement of the defined benefit plans	-	**(23,69,628.00)**	-	**(23,69,628.00)**
Income tax on above	-	**5,96,387.98**	-	**5,96,387.98**
Items that may be reclassified to profit or loss				
Total Comprehensive Income for the period	**15,80,18,248.27**	**9,22,62,473.98**	**11,69,85,713.87**	**41,66,00,208.94**
XVI. Earning per share(based on weighted average no. of equity shares)				
a) Basic	14.78	8.93	11.59	40.92
b) Diluted	14.78	8.93	11.59	40.92
XVIII. Paid up equity share captial	**11,08,58,720.00**	**10,13,68,900.00**	**10,09,45,530.00**	**10,13,68,900.00**

1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 20th July' 2026.
2 The company is engaged in single business segment i.e. Pharmaceuticals.
3 Figures are regrouped/rearranged, wherever considered necessary.
4 The consolidated financial results include the unaudited financial results of the subsidiaries: Adley Formulations Pvt Ltd, Adley Lab Limited, Beta Research Pvt. Ltd. and Nivian Lifesciences Private Limited.

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

Khurana Sharma & Co. Chartered Accountant Chandigarh M.No. 568524

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
UDIN: 26568524WYRGOI9946.
Place : Chandigarh
Date : 20-07-2026

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

RAJNI BRAR
COMPANY SECRETARY
ACS24684

NIPUN ARORA
CFO
FCA514044

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

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

PHONE : 9988070254, 9878029920

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY FINANCIAL RESULTS FOR PERIOD ENDED ON 30TH JUNE, 2026 PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **BETA DRUGS LIMITED** ("the Company"), for the quarter ended 30th June, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 (ICAI). 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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.

For KHURANA SHARMA & CO.
Chartered Accountants

Khurana Sharma & Co. Chandigarh M.No. 568524 Chartered Accountant

Signature
(CA VIBHOR KHURANA)
PARTNER M. NO. 568524
UDIN: 26568524DGBVQP2826

Place: Chandigarh
Date: 20.07.2026

BETA DRUGS LIMITED

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

Unaudited Standalone Financial Results for the quarter ended on 30th June' 2026

Particulars	3 Months Ended on 30.06.2026 (Unaudited)	3 Months Ended on 31.03.2026 (Audited)	3 Months Ended on 30.06.2025 (Unaudited)	Year Ended on 31.03.2026 (Audited)
I. Revenue From Operations	55,82,57,842.16	54,34,81,394.39	66,32,48,540.41	2,25,42,95,005.63
II. Other Income	1,86,74,222.35	2,91,78,173.84	2,97,48,588.53	11,14,33,642.13
III. Total Revenue (I+II)	**57,69,32,064.51**	**57,26,59,568.23**	**69,29,97,128.94**	**2,36,57,28,647.76**
IV. Expenses				
a) Cost of Materials Consumed	26,00,36,707.01	22,71,86,737.44	44,83,22,089.03	1,21,90,63,471.79
b) Purchase of Stock-in-Trade	-	-	-	-
c) (Increase)/Decrease in Stock of Finished Goods/WIP	(19,70,443.16)	(18,00,353.53)	(3,88,04,496.44)	51,46,085.00
e) Employee benefit expenses	9,35,68,234.80	9,24,98,000.03	8,47,99,443.69	33,99,05,865.23
f) Finance Costs	1,60,06,075.03	2,87,41,404.85	2,78,75,165.04	11,80,69,397.56
g) Depreciation & amortisation expenses	2,48,50,112.26	2,73,99,545.77	2,03,82,642.42	9,66,93,306.47
h) Other expenses	10,50,63,648.74	12,80,40,411.39	9,38,47,507.17	40,47,35,025.58
Total Expenses	**49,75,54,334.68**	**50,20,65,745.95**	**63,64,22,350.90**	**2,18,36,13,151.63**
V. Profit before exceptional and extraordinary items and tax (III-IV)	**7,93,77,729.83**	**7,05,93,822.28**	**5,65,74,778.04**	**18,21,15,496.13**
VI.Exceptional Items (Pref. Issue)	-	-	-	-
VII. Profit before extraordinary items and tax (V-VI)	**7,93,77,729.83**	**7,05,93,822.28**	**5,65,74,778.04**	**18,21,15,496.13**
VIII.Extraordinary Items	-	-	-	-
IX. Profit before tax (VII-VIII)	**7,93,77,729.83**	**7,05,93,822.28**	**5,65,74,778.04**	**18,21,15,496.13**
X.Tax Expenses	**2,00,42,230.49**	**1,72,56,548.19**	**1,42,38,740.91**	**3,87,70,370.77**
XI. Profit (Loss) for the period from continuing operations (IX-X)	**5,93,35,499.34**	**5,33,37,274.09**	**4,23,36,037.12**	**14,33,45,125.36**
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)	**5,93,35,499.34**	**5,33,37,274.09**	**4,23,36,037.12**	**14,33,45,125.36**
Other comprehensive income				
Items that will not be reclassified to profit or loss				
Gain/(loss) on remeasurement of the defined benefit plans	-	**(21,97,612.00)**	-	**(21,97,612.00)**
Income tax on above	-	**5,53,094.99**	-	**5,53,094.99**
Items that may be reclassified to profit or loss				
Total Comprehensive Income for the period	**5,93,35,499.34**	**5,49,81,791.10**	**4,23,36,037.12**	**14,49,89,642.37**
XVI. Earning per share(based on weighted average no. of equity shares)				
a) Basic	5.55	5.26	4.19	14.14
b) Diluted	5.55	5.26	4.19	14.14
XVIII. Paid up equity share captial	**11,08,58,720.00**	**10,13,68,900.00**	**10,09,45,530.00**	**10,13,68,900.00**

1 The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 20th July' 2026.
2 The company is engaged in single business segment i.e. Pharmaceuticals.
3 Figures are regrouped/rearranged, wherever considered necessary.

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

Khurana Sharma & Co. Chandigarh M.No. 568524 Chartered Accountant

CA VIBHOR KHURANA
PARTNER
Membership No. : 568524
UDIN: 26568524DGBVQP2826
Place : Chandigarh
Date : 20-07-2026

RAHUL BATRA
MANAGING DIRECTOR
DIN : 02229234

RAJNI BRAR
COMPANY SECRETARY
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NIPUN ARORA
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