BETA DRUGS LTD.

Investor Presentation

July 2026

Beta Drugs at a Glance: Scale, Reach and Sustained Financial Strength

20+
Years of Experience

26+
Countries Served Globally

246+
Global Clients

3
State-of-the-art Manufacturing facilities

280+
Dossiers Registered Globally

220+
SKU's

2
Specialty Therapies (Oncology & IVF)

66+
Territory Managers

Consistent Track Record of High Growth

27%
5 Year Revenue CAGR

25%
5 Year EBITDA CAGR

29%
5 Year PAT CAGR

0.60x
Debt-to-Equity

31%
ROCE

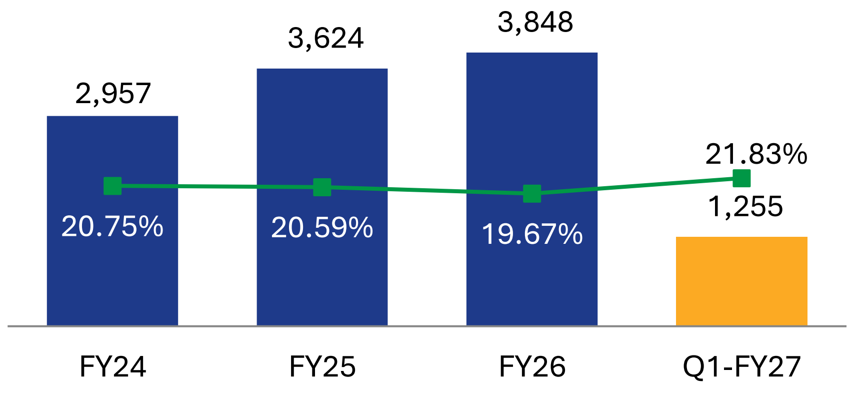
Figures as on FY26

Company Overview

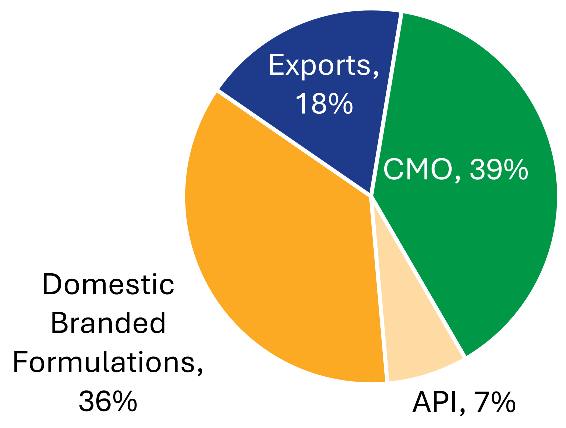
Company Overview: Building a Diversified Specialty Pharma Franchise

- Established in 2005 as part of the Adley Group, by Mr. Vijay Kumar Batra, Beta Drugs Ltd. (BETA) is a specialty pharmaceutical company dedicated to improving cancer care through innovative therapies.
- The company has a well-diversified business model supported by branded formulations, CMO services and APIs, with expansion into other specialty therapies like IVF enhancing future growth prospects.
- Offers a comprehensive oncology portfolio under the "Adley" brand, spanning chemotherapy, targeted and hormonal therapies across multiple dosage forms, including tablets, capsules, injections, and lyophilized injections.
- BETA is a trusted partner to leading healthcare institutions, with products available across 85%+ of corporate and government hospitals in India.
- The company exports products across 25+ countries, supported by a growing base of product registrations and regulatory filings in international markets.
- Manufacturing operations supported by 3 WHO-GMP certified facilities with one of the plants having ANVISA,INVIMA & COFEPRIS certifications, catering to domestic and international demand across multiple product categories.

Consolidated Revenue (INR Mn) & EBITDA Margin (%)



Segment Wise Sales FY26



Business Verticals: A Diversified Revenue Mix Across Four Pillars

Domestic Branded Formulations

36%
Revenue Contribution

- Oncology
- IVF*
- Dermatology

Exports

18%
Revenue Contribution

CMO

39%
Revenue Contribution

API

7%
Revenue Contribution

** IVF revenues has been consolidated in the Domestic Branded Formulations from FY27 following Nivian Lifesciences becoming a subsidiary in April 2026*
All figures as on FY26

Globally Accredited Manufacturing Facilities with Large Installed Capacities

BETA DRUGS LTD.

Beta Drugs Ltd India Formulation Plant

Certifications:

WHO-GMP

EAEU Eurasian Economic Union

invima Instituto Nacional de Vigilancia de Medicamentos y Alimentos

COFEPRIS COMISIÓN FEDERAL PARA LA PROTECCIÓN CONTRA RIESGOS SANITARIOS

ANVISA

PIC/S

Location: Nandpur, Solan, Himachal Pradesh, India

Annual Production Capacity:

- 3.0 Mn Liquid Injections
- 0.5 Mn Lyophilized Injections
- 50 Mn Tablets
- 10 Mn Capsules

Capacity Utilization 67.30%

Adley Lab India API Plant

Certifications:

WHO-GMP

Location: Derabassi, Punjab, India

Annual Production Capacity:

- Production Line 1 – 60 TPA
- Production Line 2 – 30 TPA

Capacity Utilization 79.42%

Adley Formulations India Formulation Plant

Certifications:

WHO-GMP

Location: Barotiwala, Solan, Himachal Pradesh, India

Annual Production Capacity:

- 1.5 – 3.3 Mn Liquid Injections
- 1.0 – 6.3 Mn Lyophilized Injections
- 15.0 – 35.0 Mn Tablets
- 5.0 – 8.0 Mn Capsules
- 9 Mn Prefilled Syringe Fillings

Capacity Utilization 69.93%

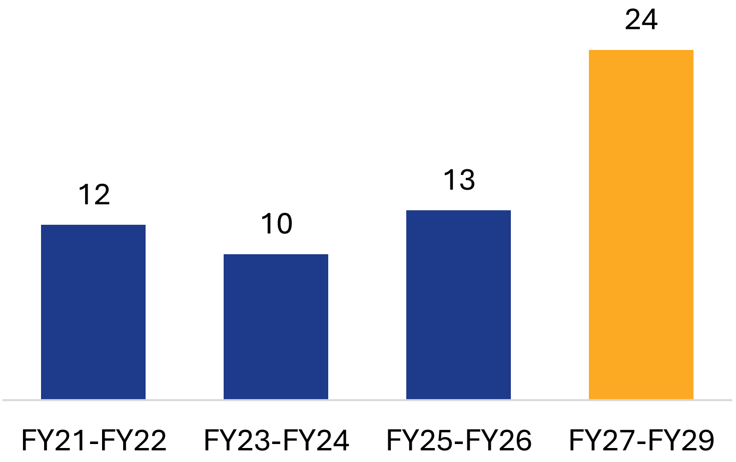
Robust R&D Capabilities Supporting Future Growth

80	13	25%	2
Total Products	Products Developed in FY25 &FY26	New Products Contribution in FY26	Patents

- BETA is among the select Indian oncology pharmaceutical companies that has strong commitment to research, innovation and product development.
- It has strong focus on Novel Drug Delivery Systems (NDDS), including Liposomes, Nanoparticles and Microparticle technologies.
- The company is pioneer in Nano-Albumin Bound Paclitaxel, Ready-to-Use Docetaxel and Gemcitabine formulations.
- A patient-centric R&D approach which focuses on improving efficacy, safety and treatment outcomes.

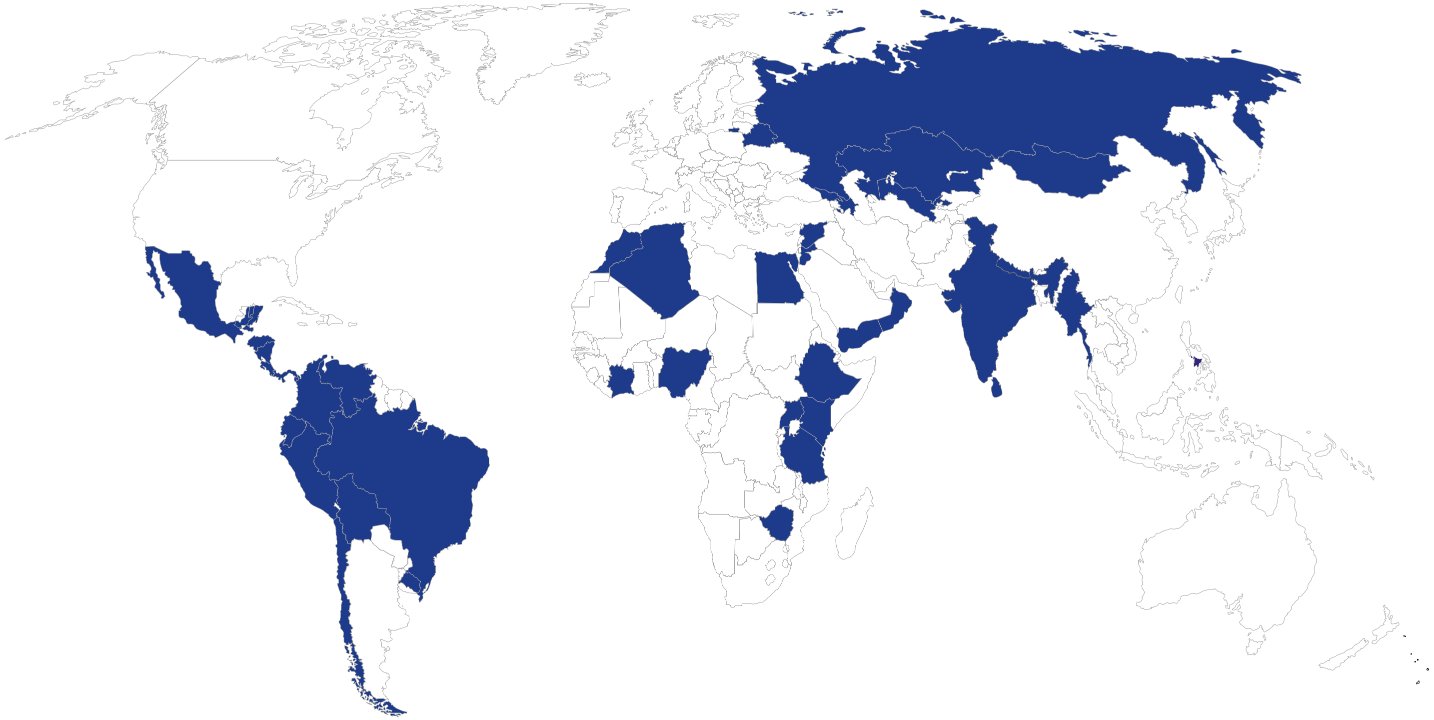
Successful Product Launches FY26

Track Record of Product Innovation



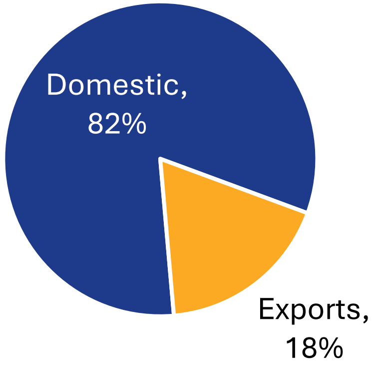
Figures as on FY26

Strong Global Presence Across Diverse Geographies



LATAM	MENA	Africa	APAC
• Belize	• Algeria	• Ethiopia	• India
• Brazil	• Azerbaijan	• Ivory De Cote	• Kazakhstan
• Caracas	• Belarus	• Kenya	• Mangolia
• Chile	• Egypt	• Nigeria	• Myanmar
• Columbia	• Georgia	• Tanzania	• Nepal
• Costa Rica	• Jordan	• Uganda	• Philippines
• Ecuador	• Mauritius	• Zimbabwe	• Russia
• El Salvador	• Morocco		• Sri Lanka
• Guatemala	• Syria		• Uzbekistan
• Honduras	• Yemen		
• Mexico			
• Nicaragua			
• Panama			
• Peru			
• Saint Martin			
• Venezuela			

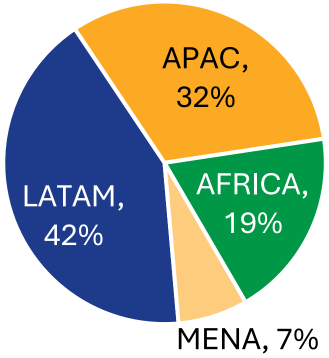
Geography Wise Sales FY26



Dossier Registrations	Approved Products	No of registrations till date*	Registration Pipeline
LATAM	52	90	220
APAC	63	105	105
MENA	17	26	157
AFRICA	29	59	53
CIS	5	0	88
Total	**166**	**280**	**623**

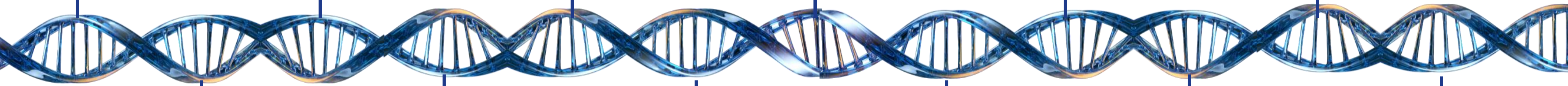
** Excludes Approved Products*
Figures as on FY26

Region Wise Export Distribution FY26



Key Milestones in the Company's Growth Journey

BETA DRUGS LTD.



1985

Laid the foundation of Adley Group by Late Shri. Vijay Batra

2005

Incorporation of Beta Drugs Ltd

2007

Entered into Oncology Market

2008

Setup the first Oncology Unit in Adley Formulations Pvt Ltd

2011

Foray into the international market

2014

Setup a new state of the art manufacturing facility for oncology formulations in Nandpur

2015

Developed in-house Albumin bound Paclitaxel

2016

Received Certificate of Good Manufacturing Practice from Republic of Kenya

2017

- Received SME Excellence Award
- Listed in NSE SME Platform
- Commenced In-house API Plant - Adley Labs

2024

Secures INR 117 Cr via CCDs from global institutional investors HealthQuad and Tanas Capital for future growth

2025

- Awarded in Forbes Under a billion for 3 consecutive years – 2023, 2024 & 2025
- Migrated from NSE SME to NSE Mainboard.

2026

Entered into IVF Business with the acquisition of 66.09% in Nivian Life Sciences Pvt Ltd

Seasoned Leadership Team Driving Strategy, Growth and Governance

Mr. Rahul Batra

Chairman and Managing Director

He holds Master of Science degree in Business and Management from University Strathclyde Scotland. His Scope of work includes managing Marketing and Sales segment of the Company. Leading the group's domestic growth and corporate strategy with a focus on own brands.

Mr. Varun Batra

Joint Managing Director

He is the Joint Managing Director of our Company. He holds Degree in Business Management from Toronto Canada. His Scope of work includes monitoring Production Department and Export sales of the Company.

Mr. Ashutosh Shukla

Executive Director

He is a director sales & marketing. He handles domestic and international market. He holds executive MBA degree from Symbiosis International University, Pune. He is having more than 20 years of experience of sales & marketing in top pharmaceutical companies.

Mr. Balwant Singh

Whole Time Director

He holds a PGDPM in HR & IR from DAV College of Management, Chandigarh. He brings 19 years of experience in the pharmaceutical industry and is responsible for managing the overall affairs of the Company, including technical operations and plant management across the Baddi facilities.

Mr. Nipun Arora

Chief Financial Officer

He is a Chartered Accountant, Company Secretary and Cost Accountant with expertise in financial management, accounting, auditing, taxation, and statutory compliance. He plays a key role in strengthening the Company's financial governance and ensuring regulatory adherence.

Ms. Rajni Brar

Company Secretary

She holds a Bachelor's degree in Commerce from Punjab University and a Post Graduate Diploma in Business Administration from Symbiosis Centre. She brings strong expertise in corporate governance, regulatory compliance, secretarial practices and stakeholder management.

Independent Board Of Directors: Strong Governance and Oversight

Mr. Sanjay Sehgal

Independent Director

He is a Post graduate in Commerce, having approx 30 years of experience. He is having an experience in the field of Financial Management, Accounts and expertise in Logistics.

Mr. Ajay Mahipal

Independent Director

He is a Partner at HealthQuad, overseeing investments and portfolio management, with 20+ years of experience across venture capital, private equity, and corporate finance, and previously led India's first healthtech-focused early-stage fund.

Mrs. Monica Jain

Independent Director

She is M.S.Ophthalmologist in 2000. She is having an experience in the field of Ophthalmologist and presently running a Dr Monica's eye clinic in Panchkula.

Mr. Lalit Kumar Watts

Independent Director

He holds an MBA from IIM Calcutta and brings 35+ years of experience across HR, administration, benefits, and training & development, currently serving in a senior leadership role at BPCL.

Mr. Manmohan Khanna

Independent Director

He is an accomplished architect with 38 years of experience and serves as Chairman of the Indian Institute of Architects, Chandigarh Punjab Chapter, while contributing to alumni development initiatives.

Mr. Rohit Parti

Independent Director

He holds degrees in MBBS and Cardiology from Punjab University and Baba Farid University of Health Sciences. He is a Medical Practitioner under Punjab Medical Registration Act II of 1961 having 8 years of experience in Medicine.

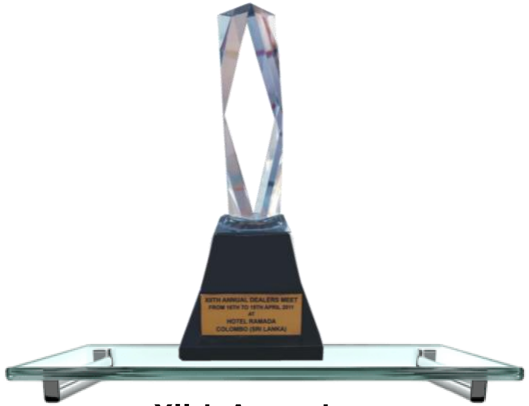
Industry Recognition Reflecting a Track Record of Trust and Growth

Innovative Zone Certificate of Appreciation - The Most Trusted Companies to Watch in 2023

Forbes Asia "Best Under A Billion" Recognition for Three Consecutive Years (2023, 2024 & 2025)

State Export Award Memento

NSE Listing Ceremony Bell Memento



XIIth Annual Dealer Meet

NSE-SME Excellence Award

iPharma Outlook Award Certificate - Top 10 Best Pharma Companies to Work for 2022

Sachdeva Collage of Pharmacy

Business Overview

Branded Oncology Portfolio: Driving Growth and Market Expansion

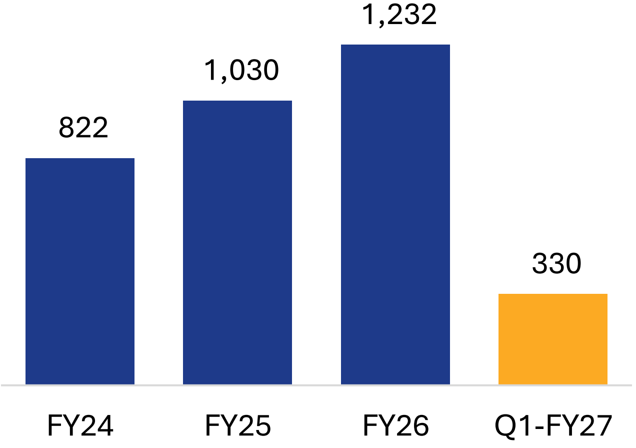
180+
Oncology Focused SKUs

8
Products under development

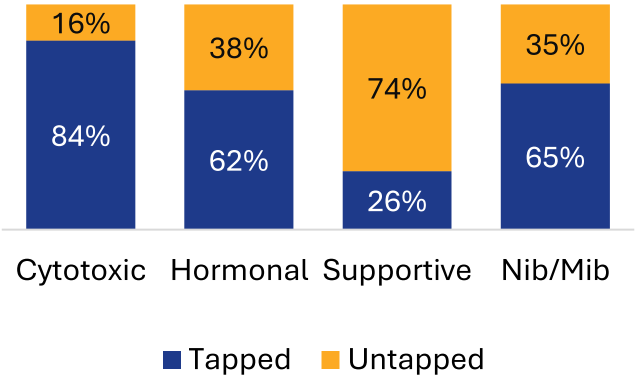
85%+
Reach Across India's Corporate & Government Hospitals

- BETA stands as a premier manufacturer of a wide range of oncology products, including key molecules such as Olaparib, Gefitinib, Erlotinib and Imatinib Mesylate.
- Having one of India's most comprehensive oncology platforms, offering a diversified portfolio of formulations across breast, lung, brain, bone, prostate and hematological cancers, along with chemotherapy and supportive care solutions.
- Specialized oncology-focused business model enable deep therapeutic expertise, strong physician engagement and differentiated positioning within the oncology ecosystem.
- Established relationships with oncologists, cancer hospitals and healthcare institutions across India are supported by a dedicated oncology-specialized field force and distribution network.
- Two dedicated oncology manufacturing facilities accredited by WHO-GMP, supported by advanced laboratories and automated HVAC systems, with one facility accredited by ANVISA, INVIMA, and COFEPRIS ensuring high-quality production and compliance with international regulatory standards.
- Well-positioned to capitalize on the rising cancer burden and growing adoption of advanced oncology therapies through continuous portfolio expansion and new product introductions.

Revenue (INR Mn)



Beta's Product Coverage in Oncology Segment offers large headroom for future growth (%)



Figures as on FY26

Trusted Partner to India's Leading Healthcare Institutions

BETA DRUGS LTD.

HCG Hospitals adding life to years	Fortis HOSPITALS	KIMS HOSPITALS	manipalhospitals LIFE'S ON	MAX HEALTHCARE
medanta THE MEDICITY	अखिल भारतीय आयुर्विज्ञान संस्थान ALL INDIA INSTITUTE OF MEDICAL SCIENCES शरीरमाद्यं खलु धर्मसाधनम्	AMALA MULTI SPECIALITY HOSPITAL	AMRITA HOSPITAL	Apollo HOSPITALS TOUCHING LIVES
ASTER DM HEALTHCARE	DMH	Jupiter Hospital Patient First	Kokilaben Dhirubhai Ambani hospital & medical research institute Every Life Matters	MVR CANCER CENTRE & RESEARCH INSTITUTE
Paras Hospital	RGH RUBY GENERAL HOSPITAL NABH Accredited Multispeciality Hospital	SHALBY MULTI-SPECIALTY HOSPITALS	TATA MEDICAL CENTER	YASHODA HOSPITALS

Broad-Based Oncology Product Portfolio

Adcarb

Adcist

Adcumin

Adpaxil

Adplatin

Kabonib

Kynolib

Pazotab

AB-Pacli

Adbiron

Adgef

Adlante

Adtrinib

Adxate

Adthal

Adben

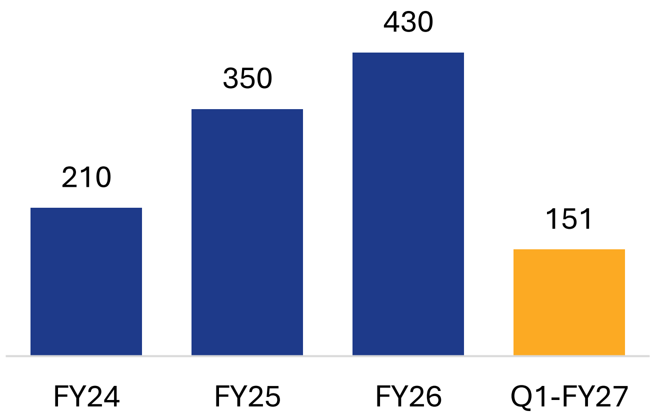
IVF: Tapping into the Growing Opportunity in Assisted Reproductive Care

- BETA entered the high-growth IVF segment through the acquisition of a 66.09% stake in Nivian Lifesciences Pvt. Ltd. in April 2026.
- The company is diversifying beyond oncology with a focused portfolio serving the rapidly expanding IVF and fertility treatment market.
- Creating a new growth avenue through the consolidation of Nivian's IVF business from FY27 onwards.

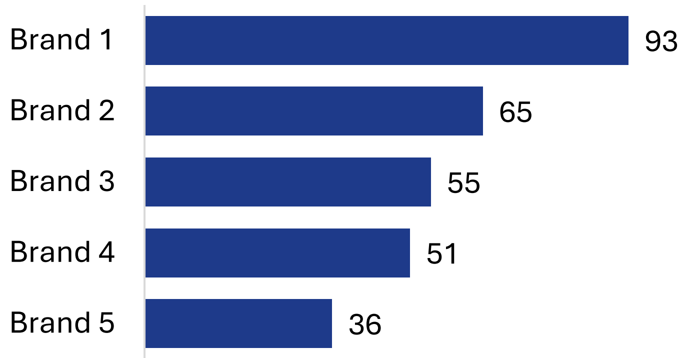
Nivian At a Glance

31 No of Products	**15** States & UTs	**11** 3rd Party Manufacturers
1,500+ Fertility clinics	**1,209** Gynaecologists	**1,500+** IVF Labs
500 IUI Clinics	**61** Pan India Sales Team	**INR 299 Mn** Contribution from Top 5 Brands

Nivian Revenue (INR Mn)



Contribution from Top 5 Brands in FY26 (INR Mn)



Figures as on FY26

Comprehensive Branded Dermatology Product Portfolio

40+
Dermatology Focused SKU's

9
Products under development

- BETA is expanding presence in the dermatology market with a growing portfolio of specialized skin care solutions.
- Catering to a wide spectrum of skin health and aesthetic care needs through an expanding portfolio of specialized products.
- The company has a first-to-market advantage in India through a partnership with Promoitalia, a European company, to introduce advanced mesotherapy solutions.
- The company partnered exclusively with Frezyderm, a leading Greek dermatology company, to introduce premium anti-ageing and depigmentation solutions in India.

Product Portfolio

Clinzap

Idera

La'Thrix

Nupellis Day Cream

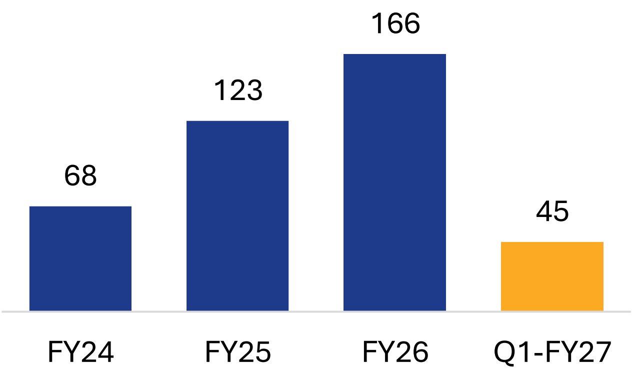
Nusplash

Sensibar

Urticalm

Uvirex

Revenue (INR Mn)



Products Focus on:

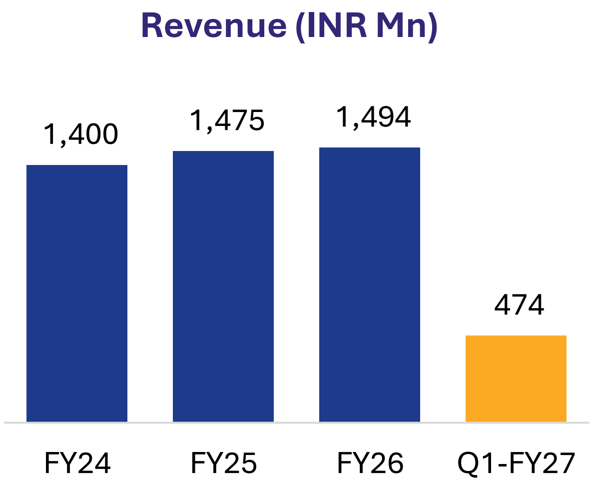
- Skin disorders
- Hair care
- Cosmeceuticals
- Acne treatment
- Pigmentation management
- Anti-aging products
- Hair growth solutions

Figures as on FY26

CMO: Most trusted CMO Partner in India Catering to Marquee Customers

104+	14	95%
No of Clients	Projects under development	Repeat Business from Key Customers

- BETA is one of India's leading oncology-focused CMO partners, serving marquee pharmaceutical companies.
- Widely recognized as a premier contract manufacturer, trusted by leading pharmaceutical companies across India for its high quality standards.
- The company has specialized expertise in manufacturing complex oncology formulations across multiple dosage forms.
- The company is focusing on enhancing profitability through a rich mix of high-margin products and increased NDDS-led offerings for CMO customers.



Marquee Clients

Glenmark – A new way for a new world | CADILA PHARMACEUTICALS | RPG LIFE SCIENCES LIMITED | ALKEM | INTAS | torrent PHARMA
amneal | Eris | HETERO HEALTHCARE | Reliance Life Sciences | Shilpa | CAPLIN POINT LABORATORIES LTD.

Figures as on FY26

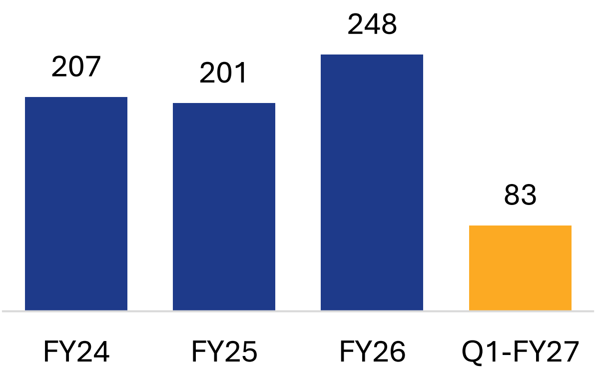
API: Backward Integration Provides Significant Lever for Future Margin Expansion

3
APIs under development

70%
API for formulations manufactured in-house

- BETA has wide portfolio of API related to Oncology drugs supporting both captive consumption and external sales.
- API business serves as a key competitive advantage through backward integration and cost-efficient manufacturing.
- Strong presence across high-value oncology API categories, including Solid Tumor, Haematology and Supportive Care, serving leading pharmaceutical and generic drug companies.
- The company has modern API manufacturing infrastructure supported by advanced microbiology laboratories and stringent quality systems.
- The company is focusing on expanding API capabilities to support global market opportunities and future product launches.

Revenue (INR Mn)



Figures as on FY26

Strategic Overview

Distinct Competitive Strengths Support Sustainable Business Growth

BETA DRUGS LTD.

Oncology Specialist with Strong Brand Equity
Established oncology-focused pharmaceutical company with a diversified portfolio spanning branded formulations, APIs and CMO services, creating deep therapeutic expertise and market positioning.

Strong Backward Integration Advantage
80%+ API are used for Inhouse Formulations, enabling better cost control, quality assurance and faster commercialization.

Robust Manufacturing & Regulatory Capabilities
Three manufacturing facilities, all WHO-GMP certified, with one facility additionally accredited by ANVISA, INVIMA, and COFEPRIS, offering capabilities across tablets, capsules, injectables, lyophilized products, and oncology APIs for domestic and international markets.

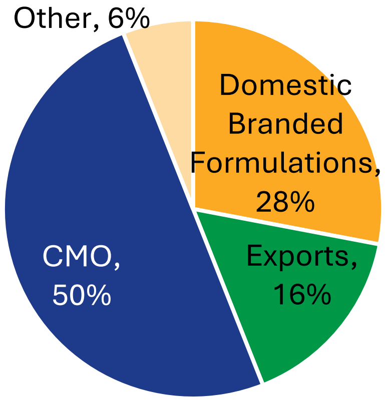
Strong International Presence with Growing Filing Pipeline
Presence across 46+ countries, supported by 280+ dossier registrations and a substantial pipeline of future regulatory filings across APAC, LATAM, MENA, Africa and CIS regions.

Innovation-Driven Product Development
Focused investments in R&D, NDDS technologies, targeted therapies and complex oncology formulations support sustainable product differentiation and long-term growth.

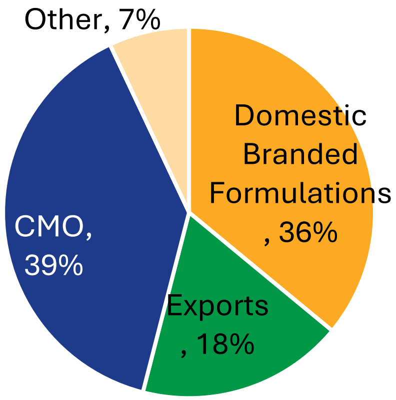
Multiple Growth Engines Beyond Oncology
Diversifying beyond its core oncology franchise through strategic expansion into dermatology, cosmeceuticals and IVF, broadening the addressable market.

BETA VISION 2030: Strategic Transformation Creating Enduring Value

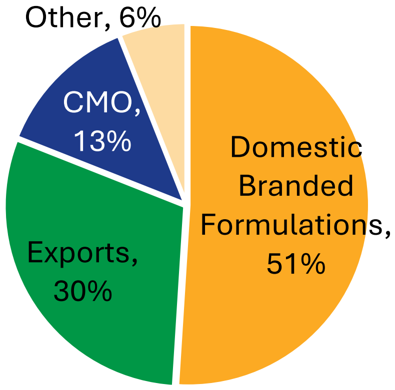
FY21



FY26



FY30



Key Strategic Priorities

1. R&D & Innovation

- NDDS platform development
- New product launches
- Track record of "First to Launch" products in India
- Differentiated oncology pipeline

2. Margin Expansion & Manufacturing Efficiency

- Backward integration initiatives
- Secures supply chain for domestic business
- Operating leverage through economics of scale
- Manufacturing efficiency enhancement

3. Export Expansion

- Expansion across regulated & semi-regulated markets
- Dossier filings & product registration
- EU GMP aligned infrastructure expansion
- Sustainable growth through deeper market penetration

4. Strategic Inorganic Opportunities

- Synergy with existing distribution & therapy focus
- Building defensible competitive moat
- In-Licensing differentiated product
- Portfolio expansion into high growth segments

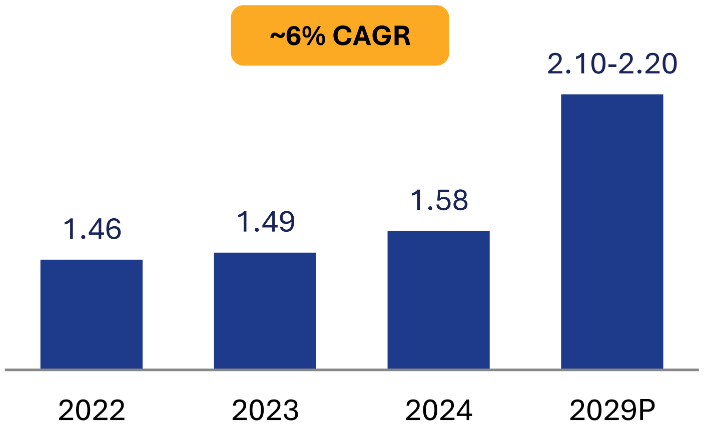
Industry Overview

Pharmaceutical Market Outlook: Expanding Opportunities in India & Overseas

Global Market Segmentation:

Particulars	CY 2024	CY 2029P	CAGR
North America	45%	44-45%	5.5-6.5%
Europe	26%	25-26%	5-6%
APAC	22%	22-23%	6-7%
MENA	3%	2-3%	4.5-5.5%
South America	4%	4-5%	6-7%
Total	**USD 1,583 Bn**	**USD 2,100-2,200 Bn**	**5.5-6.5%**

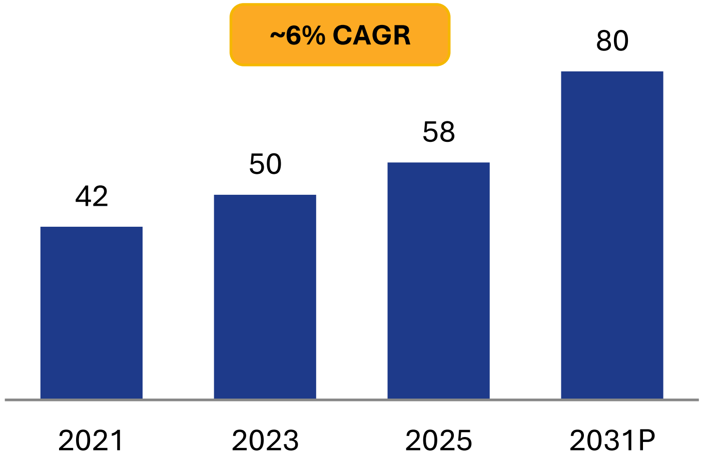
Global Pharma Market (USD Tn)



Growth Drivers for Indian Pharma Market:

- Ageing Population and Longer Life Expectancy driving sustained demand for pharmaceutical products.
- Rising Adoption of Innovative Drug Delivery Systems (NDDS) and specialty formulations improving treatment outcomes.
- Increased R&D Investments and Product Innovation driving differentiated product launches and market expansion.
- Government Support and Healthcare Initiatives through schemes such as Ayushman Bharat and Production Linked Incentive (PLI) programs.
- Rising Healthcare Expenditure driven by increasing income levels, health awareness and insurance penetration.

India Pharma Market (USD Bn)



Leveraging a strong footprint across fast-growing pharmaceutical markets beyond developed economies

Source: IBEF, Crisil Intelligence

Oncology: Tapping into the World's Fastest-Growing Pharma Segment

20 Mn
New cancer cases globally 2022

0.7 Mn
New cancer cases every year in India

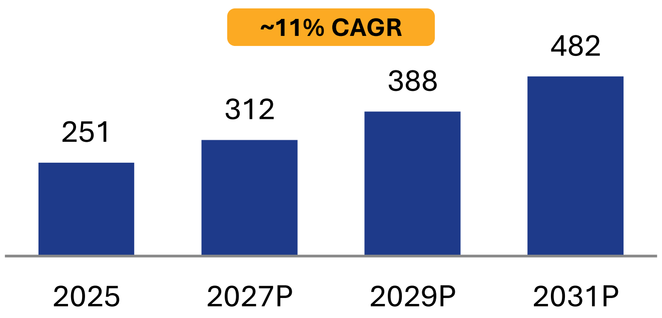
56%
Global Market Share in Cancer Treatment in 2025

1.8x
Onco vs Pharma Growth Globally

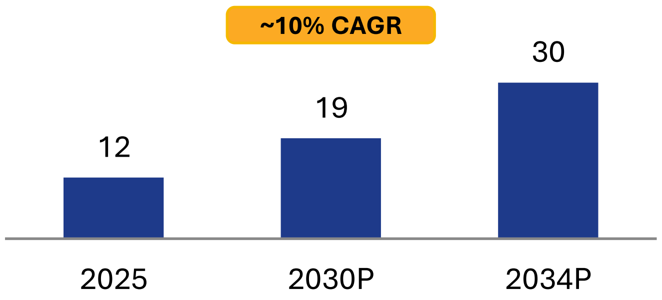
Growth Drivers for Indian Oncology Market:

- Rising incidence of lifestyle-driven cancers such as breast, lung, colorectal and prostate cancers.
- Expansion of Day-Care Chemotherapy Centers and Dedicated Cancer Hospitals improving demand for supportive drugs.
- Branded oncology generics preferred over MNC innovators on cost grounds across hospitals.
- Government hospital tenders and private oncology chains driving rapid volume growth for cancer drugs.
- Ayushman Bharat funds cancer care, pulling under-served patients into formal treatment.
- Off-patent biologics fuel rapid biosimilar uptake, oncology's fastest-growing segment.
- Scarcity of radiotherapy units and oncologists leaves significant demand untapped in the market.
- PLI-backed domestic API manufacturing reduces China dependence and improves cost competitiveness.
- Rising input costs due to dynamic geopolitical environment are driving upward price revisions on essential cytotoxic drugs.

Global Oncology Market Size (USD Bn)



Indian Oncology Market Size (USD Bn)



Beta Drugs is Well Positioned to Capitalize on India's Expanding Oncology Opportunity

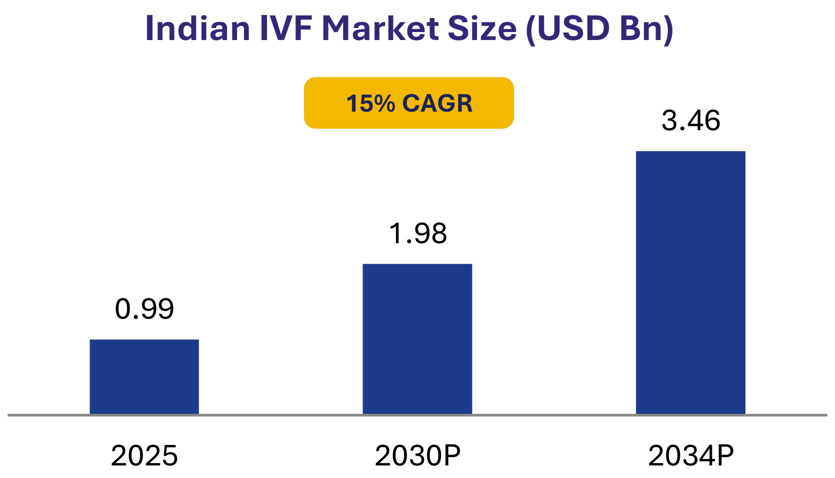
Source: precedenceresearch, WHO, CancerIndia, IMARC

Dermatology & IVF: Capitalising on Rising Demand for Specialised Therapies

BETA DRUGS LTD.

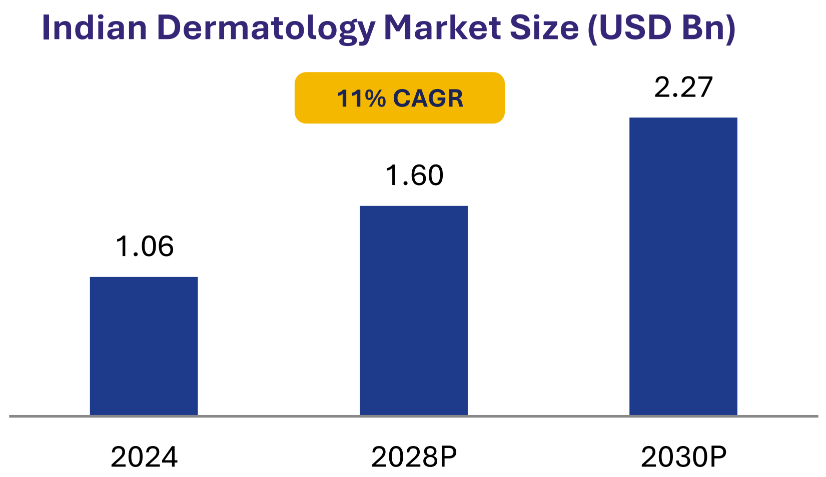
Growth Drivers for Indian IVF Market:

- Fertility rate in India is at 1.9 below the replacement levels, accelerating the need for fertility interventions.
- Rising prevalence of infertility, with an estimated 25–30 Mn couples facing fertility challenges in India.
- Increasing awareness and social acceptance of fertility treatments across urban and semi-urban markets.
- India emerging as a preferred IVF medical tourism destination due to affordable treatment costs and clinical expertise.
- Improving IVF success rates (50–60%) driving greater patient acceptance and adoption.



Growth Drivers for Indian Dermatology Market:

- Rising prevalence of lifestyle-related skin conditions including acne, pigmentation, hair loss, eczema and fungal infections.
- Growing consumer focus on aesthetic appearance and preventive skincare, particularly among younger demographics.
- Expanding adoption of premium cosmeceuticals prescribed by dermatologists.
- Growing awareness of skin health through digital platforms and social media.
- Growing acceptance of minimally invasive aesthetic treatments such as mesotherapy and skin revitalization therapies.

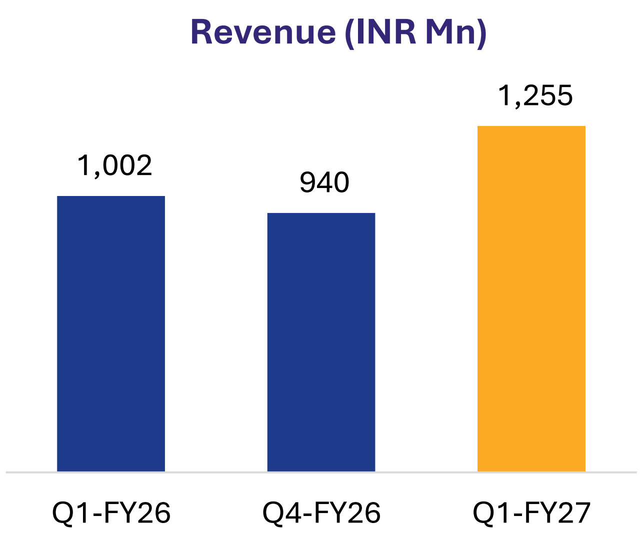


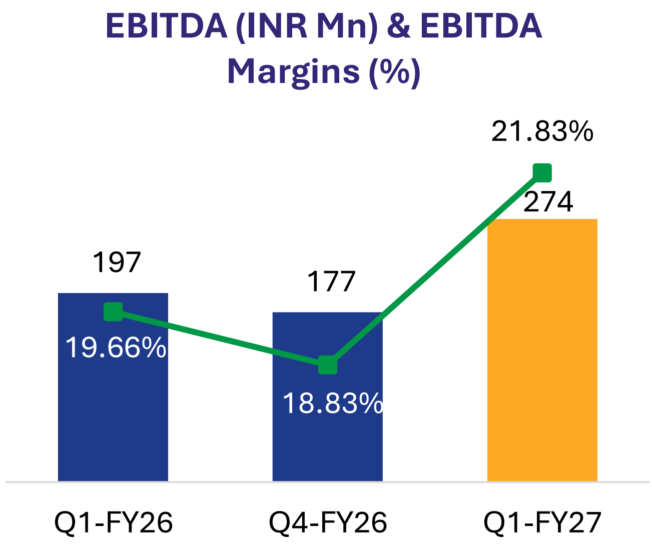
Beta Drugs is Diversifying into High-Growth Specialty Segments with Strong Long-Term Demand Driver

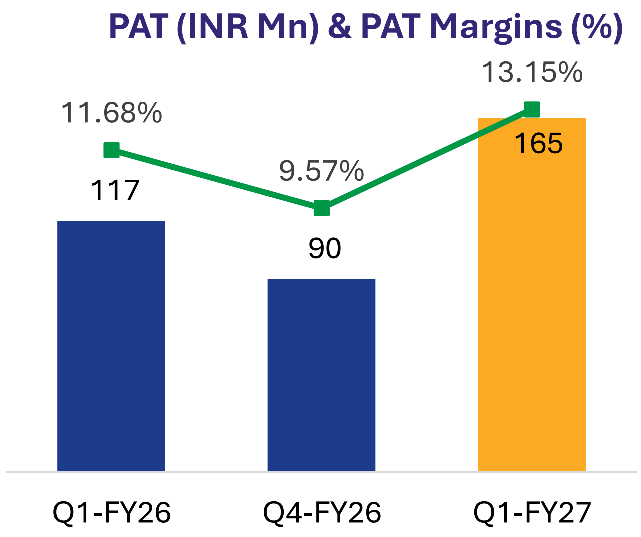
Source: grandviewresearch, IMARC, downtoearth, CareEdge Research

Q1-FY27
Financial Performance

Q1-FY27 Consolidated Financial Performance

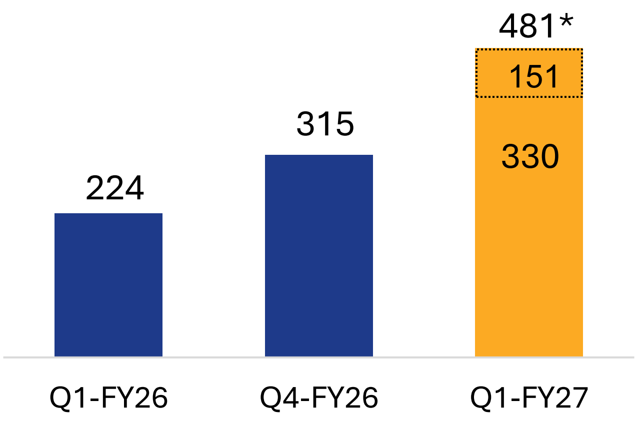




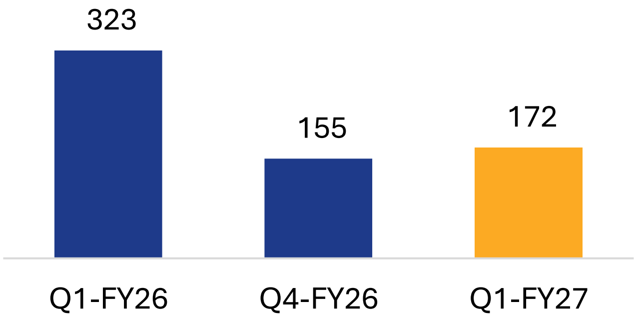


Q1-FY27 Segmental Performance

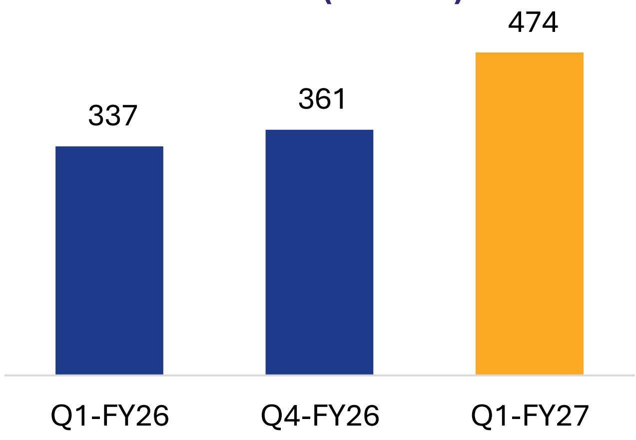
Branded Revenue (INR Mn)



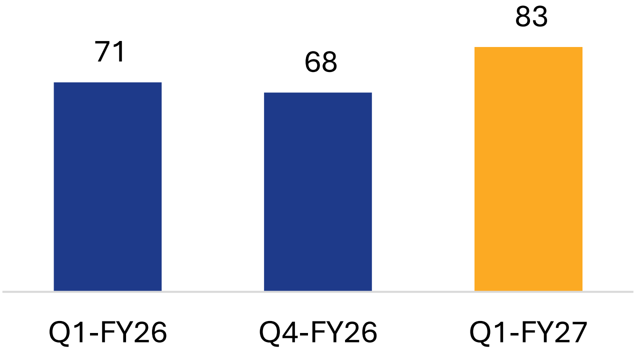
Exports Revenue (INR Mn)



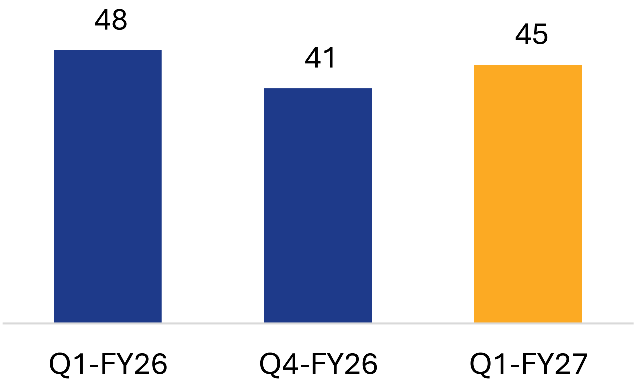
Contract Manufacturing Revenue (INR Mn)



Active Pharmaceutical Ingredients Revenue (INR Mn)



Dermatology Revenue (INR Mn)



** Branded Revenue includes income from Nivian (IVF Subsidiary) which was acquired on April'26*

Q1-FY27 Operational Highlights

- Branded Oncology business continued to deliver stellar performance delivering growth of 47% y-o-y recording sales of INR 330 Mn on the back of improved performance from existing products and increasing acceptance of our new launches last year.
- Contract Manufacturing (CMO) business delivered robust performance for the quarter and grew by 41% y-o-y on the back of strong traction with our customers and new launches including our proprietary NDDS products.
- Export business generated INR 172 Mn revenue during the quarter, with management expecting stronger momentum over the remainder of FY27 as order inflows accelerate.
- Nivian business delivered 45% YoY growth, aided by deeper market penetration and full-quarter contribution from products launched in Q4 FY26.
- Gross margin improved to 56.6% (vs. 50.4% in Q1 FY26), reflecting a favourable shift toward higher-margin branded and export businesses.
- Continued investment in innovation, with a robust pipeline of NDDS and First-to-Launch products planned across FY27 and FY28.
- Vision 2030 remains on track, with FY27 consolidated revenue growth guidance of 20–25% and a long-term target of deriving over 50% of revenue from own branded products.

Quarterly Consolidated Income Statement

Particular (INR Mn)	Q1-FY27	Q1-FY26	Y-o-Y	Q4-FY26	Q-o-Q
Revenue from Operations	**1,255**	**1,002**	**25.2%**	**940**	**33.5%**
Operating Expenses	981	805	21.9%	763	28.6%
EBITDA	**274**	**197**	**39.1%**	**177**	**54.8%**
EBITDA Margins (%)	***21.83%***	***19.66%***	***217 Bps***	***18.83%***	***300 Bps***
Depreciation	43	37	16.2%	48	(10.4)%
Finance Cost	26	33	(21.2)%	39	(33.3)%
Other Income	15	29	(48.3)%	28	(46.4)%
PBT	**220**	**156**	**41.0%**	**118**	**86.4%**
Taxes	55	39	41.0%	28	96.4%
PAT	**165**	**117**	**41.0%**	**90**	**83.3%**
PAT Margins (%)	***13.15%***	***11.68%***	***147 Bps***	***9.57%***	***358 Bps***
Non Controlling Interest	(7)	-	NA	-	NA
Other Comprehensive Income	-	-	NA	(2)	NA
Total Comprehensive Income	**158**	**117**	**35.0%**	**92**	**71.7%**
Diluted EPS (INR per share)	14.78	11.59	27.5%	8.93	65.5%

Historical Financial Overview

Historical Consolidated Income Statement

Particular (INR Mn)	FY24	FY25	FY26	Q1-FY27
Revenue from Operations	**2,957**	**3,624**	**3,848**	**1,255**
Operating Expenses	2,357	2,878	3,091	981
EBITDA	**600**	**746**	**757**	**274**
EBITDA Margins (%)	***20.29%***	***20.58%***	***19.67%***	***21.83%***
Depreciation	98	125	172	43
Finance Cost	28	70	153	26
Other Income	14	64	112	15
PBT Before Exceptional Items	**488**	**615**	**544**	**220**
Exceptional Items	-	45	-	-
PBT	**488**	**570**	**544**	**220**
Taxes	124	146	129	55
PAT	**364**	**424**	**415**	**165**
PAT Margins (%)	***12.31%***	***11.70%***	***10.78%***	***13.15%***
Non Controlling Interest	-	-	-	(7)
Other Comprehensive Income	-	-	2	-
Total Comprehensive Income	**364**	**424**	**417**	**158**
Diluted EPS (INR per share)	37.90	42.02	40.92	14.78

Historical Consolidated Balance Sheet

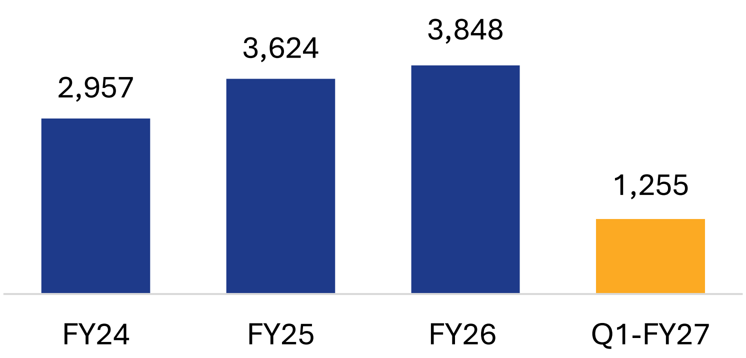
BETA DRUGS LTD.

Particular (INR Mn)	FY24	FY25	FY26
Equity			
A) Equity Share Capital	96	101	101
B) Other Equity	1,475	1,870	2,346
Total Equity	**1,571**	**1,971**	**2,447**
Liabilities			
Non-current Liabilities			
A) Borrowings	60	1,270	1,333
B) Other Long Term Liabilities	41	68	68
C) Long Term Provisions	22	26	28
Total Non-current Liabilities	**123**	**1,364**	**1,429**
Current Liabilities			
A) Borrowings	50	111	145
B) Trade Payables	593	713	806
C) Other Current Liabilities	176	52	59
D) Short Term Provisions	28	43	57
E) Other Financial Liabilities	-	108	15
Total Current Liabilities	**847**	**1,027**	**1,082**
Total Liabilities	**970**	**2,391**	**2,511**
Grand Total Equities & Liabilities	**2,541**	**4,362**	**4,958**

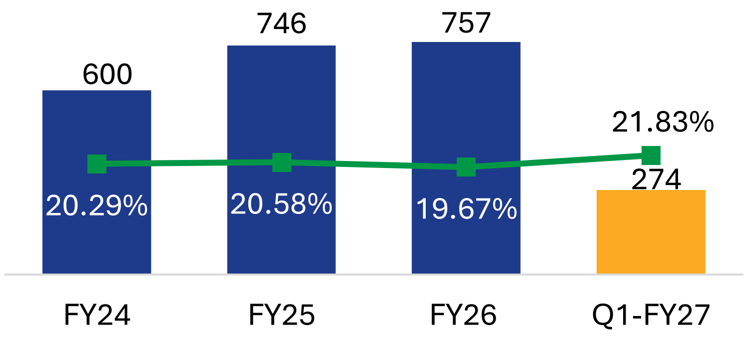
Particular (INR Mn)	FY24	FY25	FY26
Non-current Assets			
A) Property, Plant And Equipment			
I) Property, Plant And Equipment	592	804	1,154
II) Intangible Assets	54	86	99
III) Capital Work In Progress	-	-	-
IV) Intangible Assets Under Development	-	-	-
V) Fixed Assets Held For Sale	-	-	-
B) Non Current Investments	-	-	-
C) Deferred Tax Assets (Net)	14	18	25
D) Long Term Loans & Advances	102	-	-
E) Other Non Current Assets	1	109	149
F) Other Financial Assets	-	141	179
Total Non-current Assets	**763**	**1,158**	**1,606**
Current Assets			
A) Current Investments	-	-	-
B) Inventories	498	598	745
C) Trade Receivables	792	1,026	1,191
D) Cash And Cash Equivalents	286	1,470	1,248
E) Short Term Loans And Advances	72	-	-
F) Other Current Assets	130	17	13
G) Other Financial Assets	-	93	155
Total Current Assets	**1,778**	**3,204**	**3,352**
Grand Total Assets	**2,541**	**4,362**	**4,958**

Consolidated Historical Financial Trend

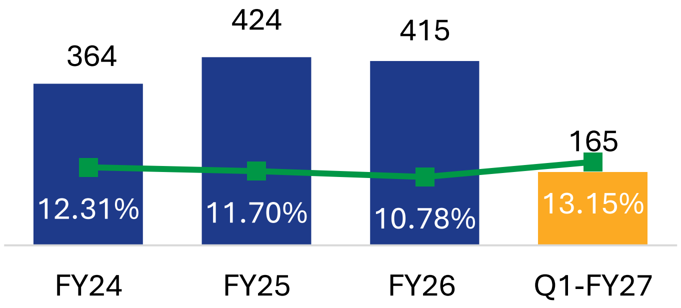
Revenues from Operations (INR Mn)



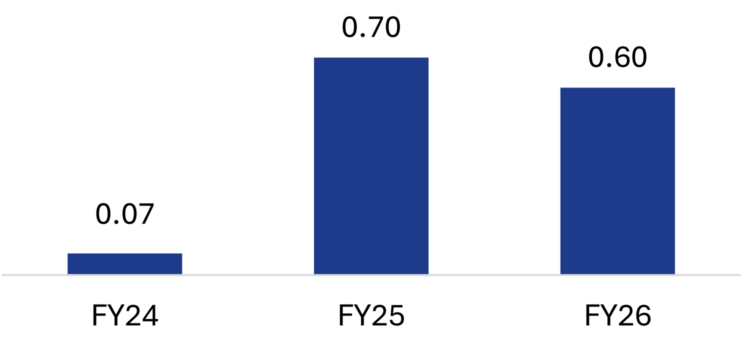
EBITDA (INR Mn) & EBITDA Margins (%)



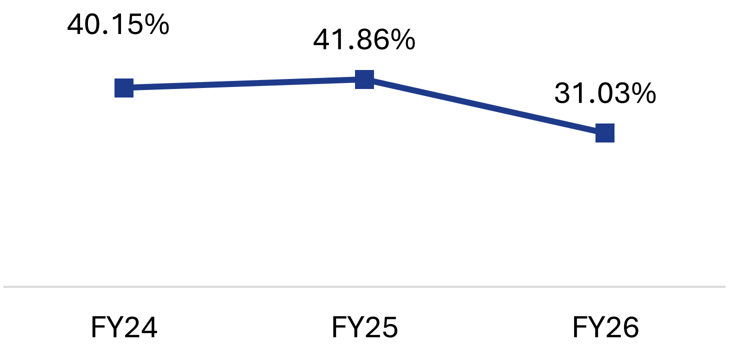
PAT (INR Mn) & PAT Margins (%)



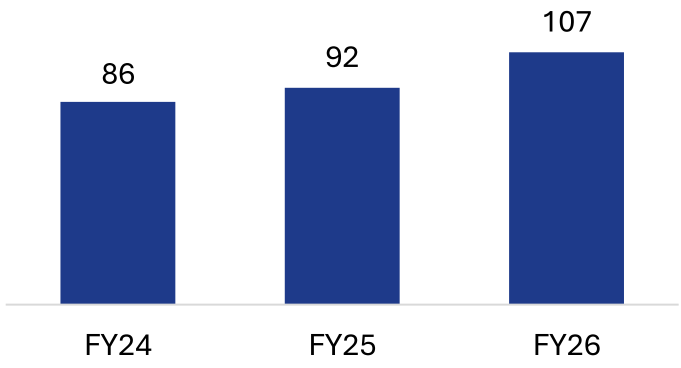
Debt to Equity (x)



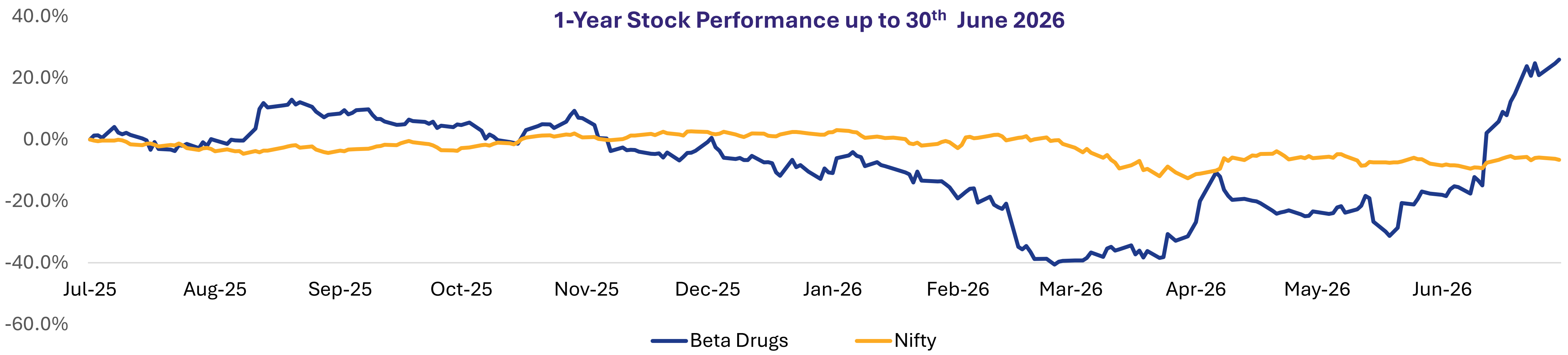
ROCE (%)



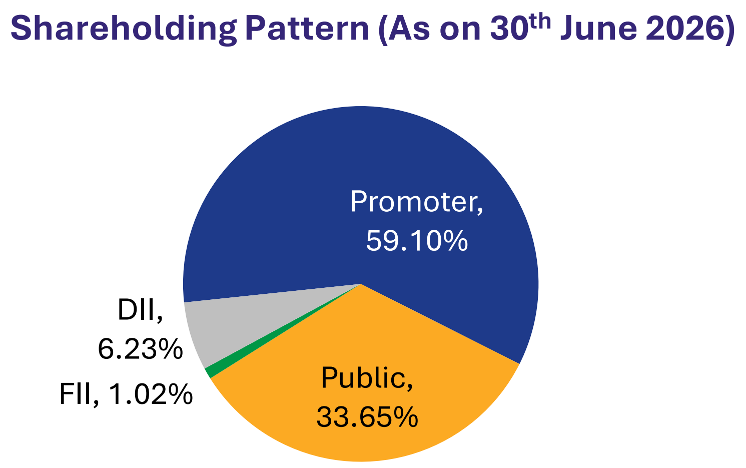
Working Capital Days



Capital Market Data



Price Data (As on 30th June 2026)	
Face Value (INR)	10.0
Market Price	2,184.7
52 Week H/L (INR)	2,250.0/ 990.1
Market Cap. (INR Mn)	24,219.3
Equity Shares Outstanding (Mn)	11.1
1 Year Avg. trading volume (‘000)	13.0



Disclaimer

Beta Drugs Ltd. Disclaimer:

No representation or warranty, express or implied, is made as to, and no reliance should be placed on, the fairness, accuracy, completeness or correctness of the information or opinions contained in this presentation. Such information and opinions are in all events not current after the date of this presentation. Certain statements made in this presentation may not be based on historical information or facts and may be "forward looking statements" based on the currently held beliefs and assumptions of the management of Beta Drugs Limited, which are expressed in good faith and in their opinion reasonable, including those relating to the Company's general business plans and strategy, its future financial condition and growth prospects and future developments in its industry and its competitive and regulatory environment.

Forward-looking statements involve known and unknown risks, uncertainties and other factors, which may cause the actual results, financial condition, performance or achievements of the Company or industry results to differ materially from the results, financial condition, performance or achievements expressed or implied by such forward-looking statements, including future changes or developments in the Company's business, its competitive environment and political, economic, legal and social conditions. Further, past performance is not necessarily indicative of future results. Given these risks, uncertainties and other factors, viewers of this presentation are cautioned not to place undue reliance on these forward-looking statements. The Company disclaims any obligation to update these forward-looking statements to reflect future events or developments.

This presentation is for general information purposes only, without regard to any specific objectives, financial situations or informational needs of any particular person. This presentation does not constitute an offer or invitation to purchase or subscribe for any securities in any jurisdiction, including the United States. No part of it should form the basis of or be relied upon in connection with any investment decision or any contract or commitment to purchase or subscribe for any securities. None of our securities may be offered or sold in the United States, without registration under the U.S. Securities Act of 1933, as amended, or pursuant to an exemption from registration there from.

Valorem Advisors Disclaimer:

Valorem Advisors is an Independent Investor Relations Management Service company. This Presentation has been prepared by Valorem Advisors based on information and data which the Company considers reliable, but Valorem Advisors and the Company makes no representation or warranty, express or implied, whatsoever, and no reliance shall be placed on, the truth, accuracy, completeness, fairness and reasonableness of the contents of this Presentation. This Presentation may not be all inclusive and may not contain all of the information that you may consider material. Any liability in respect of the contents of, or any omission from, this Presentation is expressly excluded. Valorem Advisors also hereby certifies that the directors or employees of Valorem Advisors do not own any stock in personal or company capacity of the Company under review.

For further details, please feel free to contact our Investor Relations Representatives:

VALOREM ADVISORS
"Your Partners in Value Creation"

Mr. Anuj Sonpal
Valorem Advisors
Tel: +91-22-3507-5100
Email: beta@valoremadvisors.com
Investor Kit-Link :https://www.valoremadvisors.com/beta

BETA
DRUGS LTD.

Thank You