

July 30, 2025

To,
The Listing Department,
BSE LIMITED,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai- 400 001

To,
The Listing Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor, Plot No. C-1,
G-Block, Bandra Kurla Complex,
Mumbai -400051

Scrip Code : 543349

NSE Symbol : ACUTAAS

Subject: Investor Presentation pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In accordance with Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Investor Presentation on financial results for the first quarter ended as on June 30, 2025 and other business matters.

This Investor Presentation will also be made available on the website of the Company www.acutaas.com.

Kindly take the same on record.

Yours faithfully,
For, ACUTAAS CHEMICALS LIMITED

Ekta Kumari Srivastava
Company Secretary & Compliance Officer



Encl: Presentation



EARNINGS PRESENTATION

JULY 2025

Management Commentary



Mr. Naresh Patel

Executive Chairman and Managing Director

"I am happy to share that we've had a strong start to FY26, with Q1 revenue growing 17.3% year-on-year, driven by robust performance in our Pharmaceutical Intermediates business. Both our pharma facilities are now PMDA GMP certified, underscoring our commitment to global compliance and quality.

I am happy to announce that we have entered into a joint venture in South Korea which brings us closer to key semiconductor markets and strengthens our portfolio with differentiated, high-value products tailored for this space. With rising customer engagement across CDMO, battery chemicals, and semiconductors, we step into FY26 with strong momentum and confidence to deliver 25% growth with improved margins."

Revenue for Q1 FY26

₹2,072

YoY 17.3%

EBIDTA for Q1 FY26

₹509

YoY 72.4%

PAT for Q1 FY26

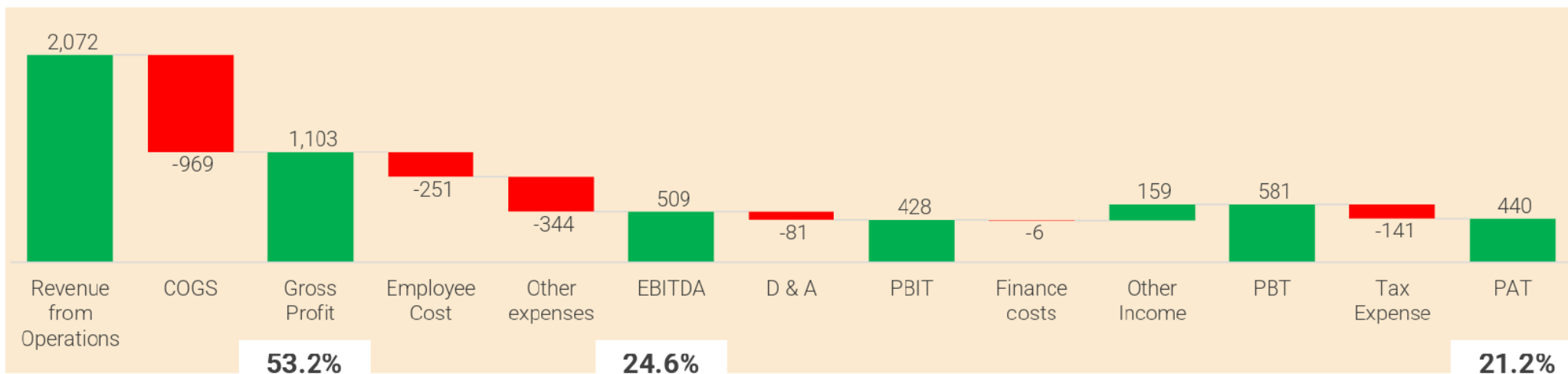
₹440

YoY 199.6%

Revenue to PAT Bridge

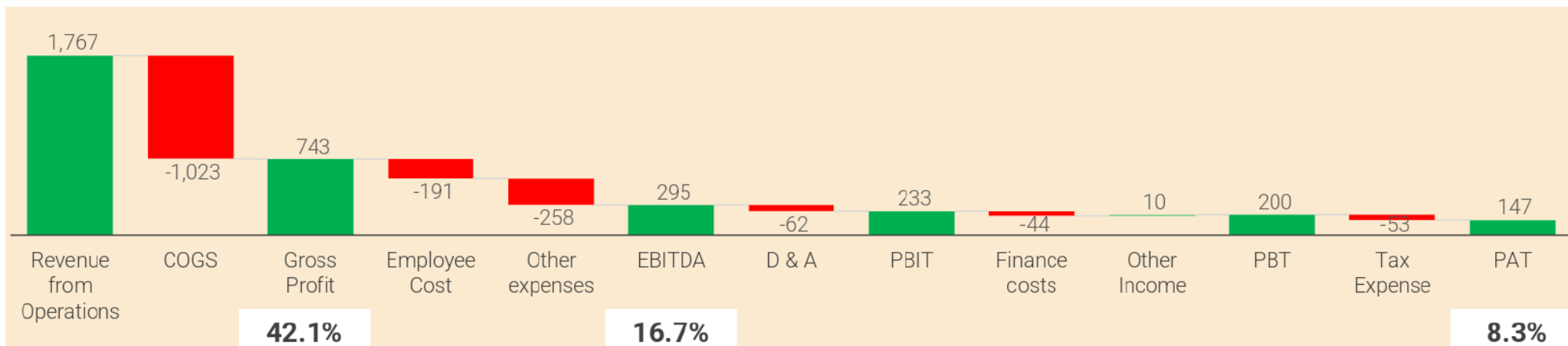
Q1

FY26



Q1

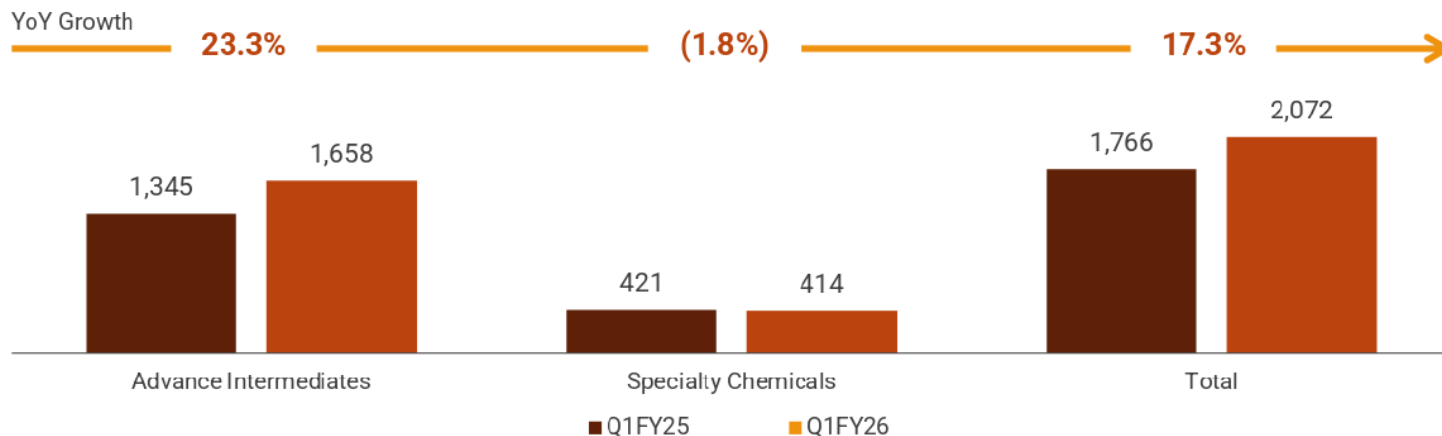
FY25



Q1 FY26 Financial Performance – Key Metrics

Revenue from Operations

(₹ Mn.)

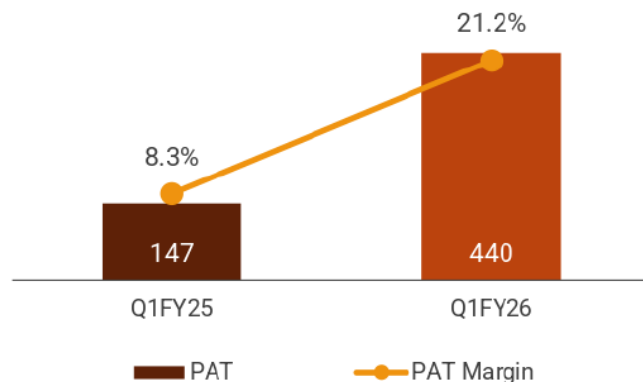
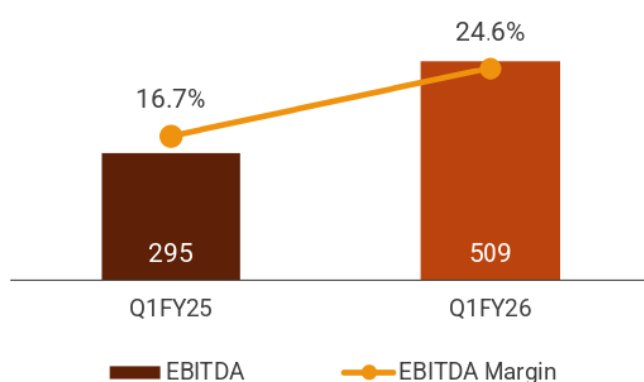


EBITDA & EBITDA Margin

(₹ Mn)

PAT

(₹ Mn.)



Q1 FY26 Earnings & Business Highlights

Robust growth in Advanced Pharmaceutical Intermediates supported overall revenue, with specialty chemicals business remained steady

Cost improvement measures coupled with favorable product mix resulted in higher gross margins which contributed to strong EBITDA for the quarter

Strong EBITDA margins, combined with robust growth in other income driven by foreign exchange gains, led to a robust PAT for the quarter

Q1 FY26 Financial Performance – P&L Statement

Particulars (₹ Mn)	Q1FY26	Q1FY25	YoY	Q4FY25	QoQ	FY25	FY24	YoY
Revenue from Operations	2,072	1,767	17.3%	3,085	-32.8%	10,069	7,175	40.3%
COGS	969	1023		1625		5,522	4,117	
Gross Profit (A)	1,103	743	48.4%	1,460	-24.4%	4,547	3,058	48.7%
<i>Gross Margin</i>	53.2%	42.1%		47.3%		45.2%	42.6%	
Employee benefits expenses	251	191		233		837	631	
Other expenses	344	258		377		1,390	1,142	
Total Expenses (B)	595	448		610		7,748	5,890	
EBITDA (A-B)	509	295	72.4%	850	-40.1%	2,321	1,285	80.6%
<i>EBITDA Margin</i>	24.6%	16.7%		27.5%		23.0%	17.9%	
Depreciation and amortization	81	62		73		266	161	
PBIT	428	233	83.2%	777	44.9%	2,055	1,124	82.7%
Finance costs	6	44		6		62	59	
Other Income	159	10		58		169	75	
Exceptional Item	0	0		0		-	-321	
PBT	581	200	191.0%	828	29.9%	2,162	819	162.9%
Tax Expense	141	53		201		557	332	
PAT	440	147	199.6%	627	-28.4%	1,604	808	98.6%
<i>PAT Margin</i>	21.2%	8.3%		20.3%		15.9%	11.3%	

Note: FY24 PAT and PAT Margin are adjusted for Exceptional Items.

Financial Performance over the years – Key Metrics

Revenue from Operations- Growth Trends

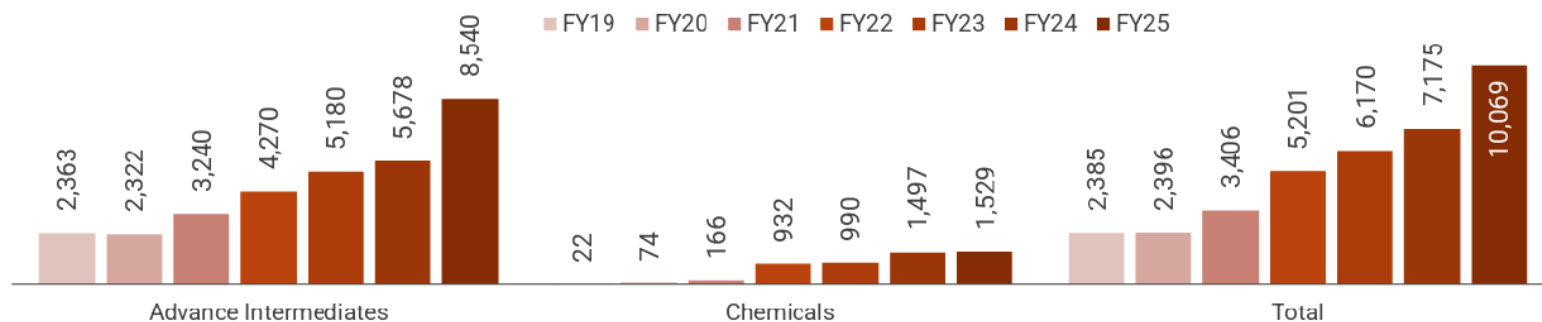
(₹ Mn.)

FY20-25 CAGR:

29.8%

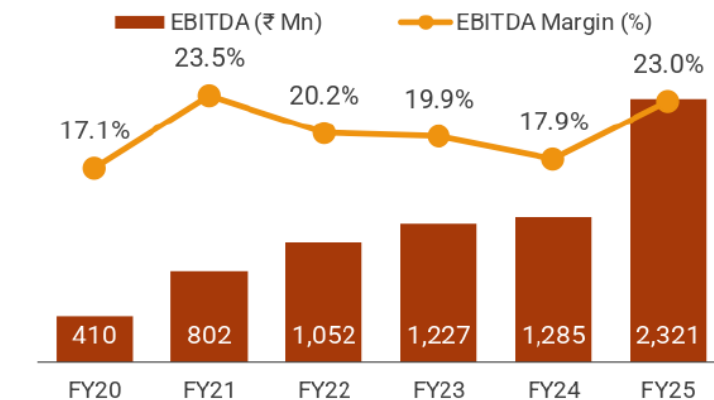
83.3%

33.3%



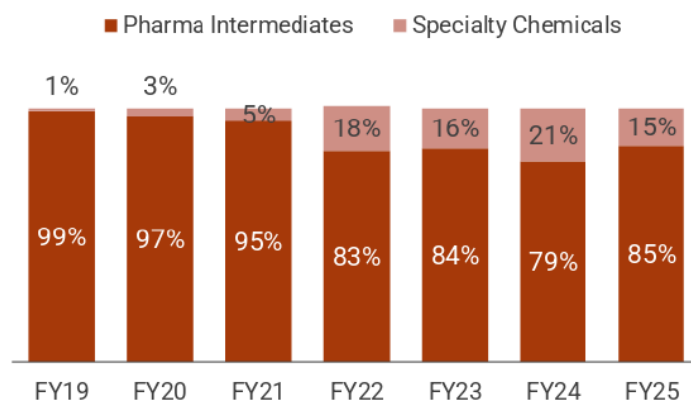
EBITDA and EBITDA Margins

(₹ Mn. & %)



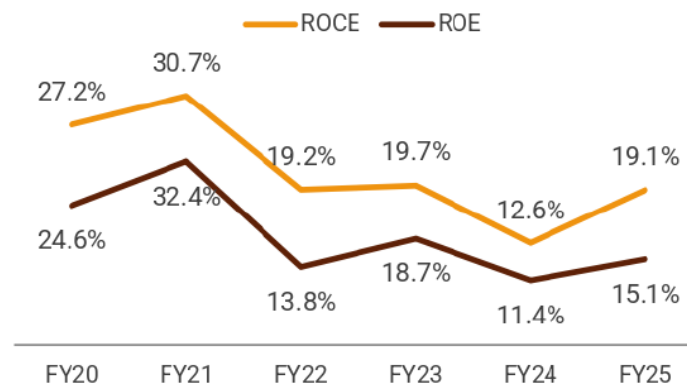
Revenue – by Business Verticals

(₹ Mn)



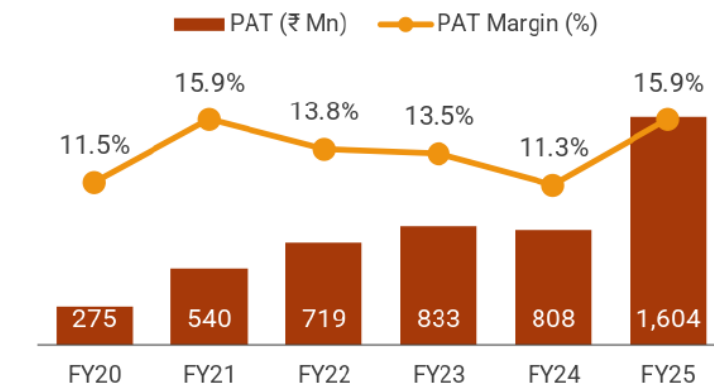
#ROE and ROCE adjusted for Cash & Cash Equivalents, Exceptional Items

Returns Profile#



PAT and PAT Margins

(₹ Mn & %)



Note: PAT for FY24 is adjusted for Exceptional Items

Financial Performance over the years - Profit and Loss

Particulars (₹ Mn.)	FY21	FY22	FY23	FY24	FY25
Revenue from Operations	3,406	5,201	6,167	7,175	10,069
Other Income	14	28	43	75	169
Total Income	3,420	5,229	6,210	7,250	10,238
Cost of materials consumed	1,749	2,823	3,459	4,402	5,698
Changes in inventories of finished goods, traded goods and work-in-progress	48	(95)	(150)	(285)	(176)
Employee benefits expenses	210	414	488	631	837
Finance cost	56	64	24	59	62
Depreciation and amortisation expenses	42	101	123	161	266
Other expenses	598	1,008	1,144	1,142	1,390
Total Expense	2,703	4,315	5,088	6,110	8,077
Profit before tax and exceptional items	717	914	1,122	1,140	2,162
Exceptional profit / (loss)	-	-	-	(321)	-
Tax expense	177	195	289	332	557
Profit for the year	540	719	833	487	1,604

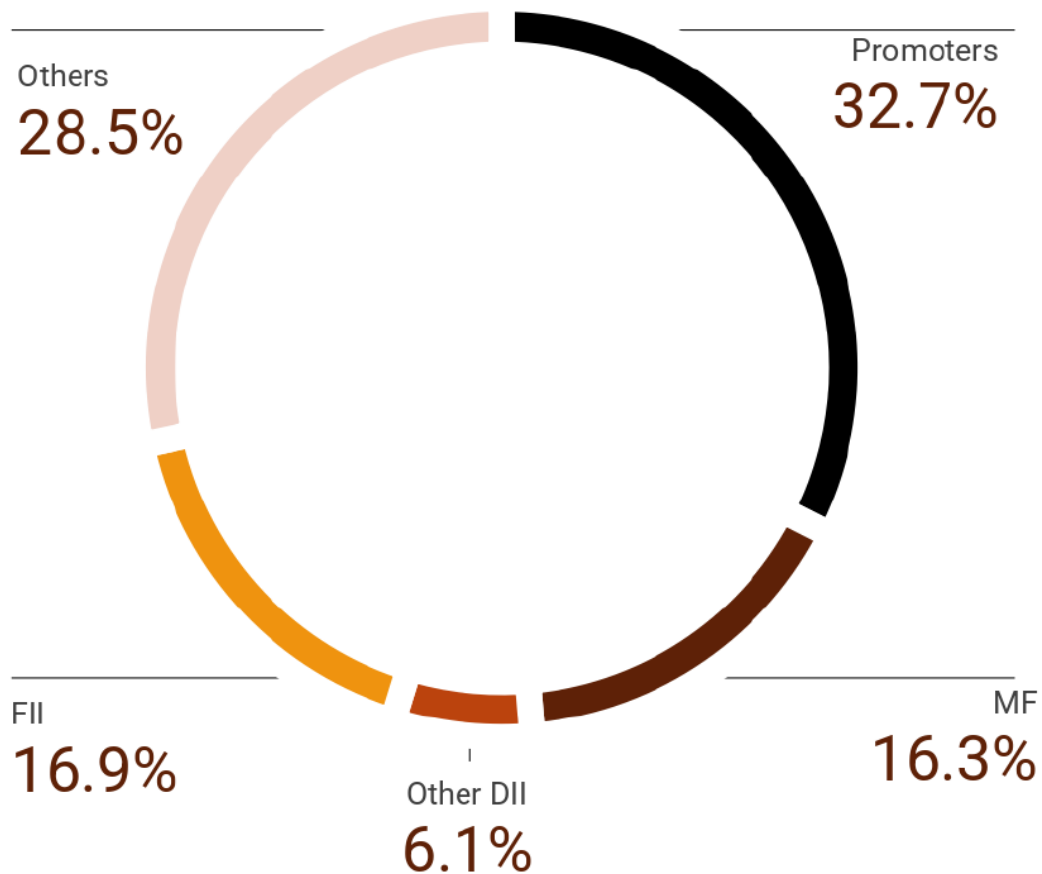
Financial Performance over the years - Balance Sheet

Assets (₹ Mn.)	FY21	FY22	FY23	FY24	FY25
Property, plant and equipment	1,422	1,584	1,844	3,229	4,629
Right of use assets	184	194	374	372	424
Capital work-in-progress	2	30	255	1,254	1,303
Goodwill	-	-	203	568	568
Other intangible assets	257	267	211	103	83
Investments	14	17	17	2	2
Other financial assets	27	108	65	26	49
Current tax assets (net)	-	49	32	25	2
Other non-current assets	64	97	129	447	517
Total non-current assets	1,970	2,346	3,130	6,026	7,577
Inventories	604	1,122	1,192	1,567	1,799
Trade receivables	1,207	1,637	2,303	2,064	2,905
Cash and cash equivalents	27	103	305	297	1,852
Other bank balances	-	893	281	236	637
Loans	3	6	13	16	22
Other current assets	321	481	445	753	701
Total current assets	2,162	4,291	4,571	4,958	7,918
Total assets	4,133	6,589	7,669	10,959	15,493

Equity and Liabilities (₹ Mn.)	FY21	FY22	FY23	FY24	FY25
Shareholder's equity	1,669	5,223	5,939	6,828	13,201
Financial Liabilities	726	6	6	1,136	48
Provisions	44	4	7	13	25
Deferred tax liabilities (net)	33	63	88	130	196
Total non-current liabilities	803	73	101	1,280	269
Borrowings	640	3	30	1,030	82
Trade payables	848	1,184	1420	1,346	1,560
Other current liabilities	151	46	64	344	135
Provisions	10	60	114	132	245
Current tax liabilities (net)	11	-	-	-	-
Total current liabilities	1,660	1,293	1,628	2,852	2,022
Total liabilities	2,463	1,366	1,730	4,131	2,292
Total equity and liabilities	4,133	6,589	7,669	10,959	15,493

Shareholder Information

Shareholding as on 30th June 2025



Source: BSE

Share Information as on 30th June 2025

NSE Ticker	ACUTAAS
BSE Ticker	543349
Market Cap (Rs. Cr.)	9,369
Shares Outstanding	8,18,68,922
3M ADTV (Shares)	4,94,590
3M ADTV (Rs. Cr.)	64.7
Industry	Specialty Chemicals

Source: NSE



The Presentation is to provide the general background information about the Company's activities as at the date of the Presentation. The information contained herein is for general information purposes only and based on estimates and should not be considered as a recommendation that any investor should subscribe / purchase the company shares. The Company makes no representation or warranty, express or implied, as to, and does not accept any responsibility or liability with respect to, the fairness, accuracy, completeness or correctness of any information contained herein.

This presentation may include certain "forward looking statements". These statements are based on current expectations, forecasts and assumptions that are subject to risks and uncertainties which could cause actual outcomes and results to differ materially from these statements. Important factors that could cause actual results to differ materially from our expectations include, amongst others, general economic and business conditions in India and abroad, ability to successfully implement our strategy, our research & development efforts, our growth & expansion plans and technological changes, changes in the value of the Rupee and other currencies, changes in the Indian and international interest rates, change in laws and regulations that apply to the Indian and global pharmaceutical and chemical industries, increasing competition, changes in political conditions in India or any other country and changes in the foreign exchange control regulations in India. Neither the company, nor its Directors and any of the affiliates or employee have any obligation to update or otherwise revise any forward-looking statements. The readers may use their own judgment and are advised to make their own calculations before deciding on any matter based on the information given herein.

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