

October 17, 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 second quarter and half year ended as on September 30, 2025 and other business matters.

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

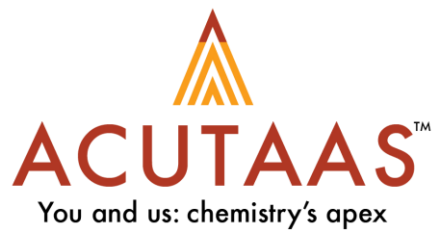
Kindly take the same on record.

Yours faithfully,
For, ACUTAAS CHEMICALS LIMITED

Ekta Kumari Srivastava
Company Secretary & Compliance Officer



Encl: Presentation



EARNINGS PRESENTATION

OCTOBER 2025



Mr. Naresh Patel

Executive Chairman and Managing Director

“Our focus has always been on building a long-term, sustainable business rather than chasing short-term opportunities. This disciplined approach is now yielding tangible results as we strengthen global partnerships and expand into new growth verticals such as Battery Chemicals and Semiconductors.

In Q2 FY26, our revenue grew by 24.1% year-on-year to ₹3,062 million, driven by strong performance in Advanced Pharmaceutical Intermediates and stable contributions from Specialty Chemicals.

We remain confident of delivering around 25% revenue growth for the full year, backed by a resilient business foundation and clear strategic direction”

(Mn.)

Revenue for Q2 FY26

₹3,062

YoY 24.1%

EBIDTA for Q2 FY26

₹953

YoY 94.8%

PAT for Q2 FY26

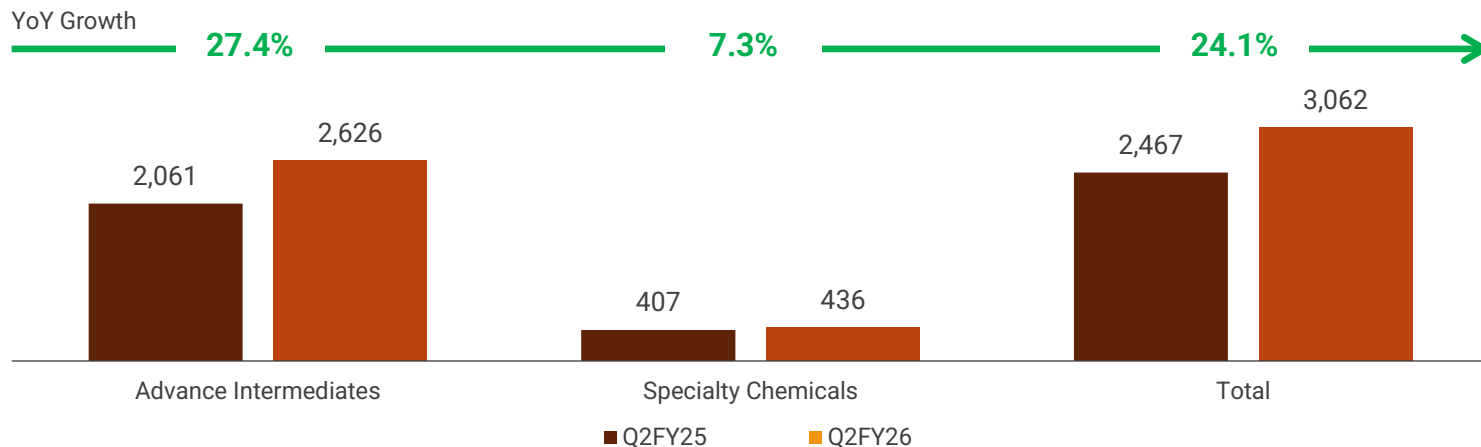
₹719

YoY 91.3%

Q2 FY26 Financial Performance – Key Metrics

Revenue from Operations

(₹ Mn.)

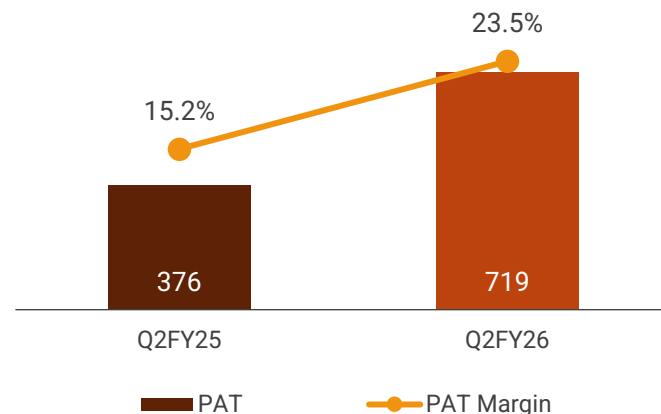
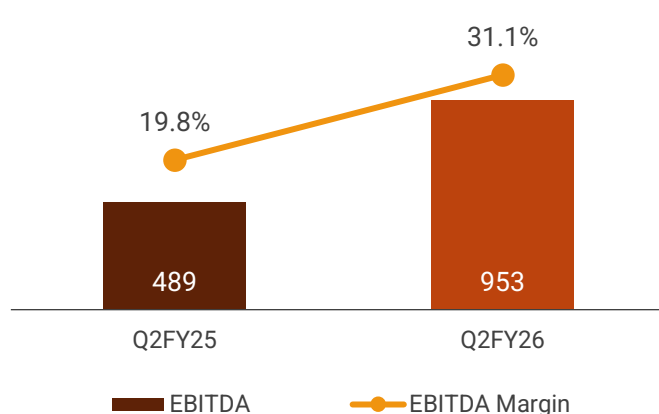


EBITDA & EBITDA Margin

(₹ Mn.)

PAT

(₹ Mn.)



Q2 FY26 Earnings & Business Highlights

Robust growth in Advanced Pharmaceutical Intermediates business supported CDMO Ramp up, with specialty chemicals business growing steadily

Cost improvement measures and favorable product mix resulted in higher gross margins. This coupled with operating leverage 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

Q2 FY26 Financial Performance – P&L Statement

Particulars (₹ Mn)	Q2FY26	Q2FY25	YoY-Q	Q1FY26	QoQ	H1FY26	H1FY25	YoY
Revenue from Operations	3,062	2,467	24%	2,072	48%	5,134	4,234	21%
COGS	1,355	1,396		969		2,323	2,419	
Gross Profit	1,707	1,072	59%	1,103	55%	2,811	1,815	55%
<i>Gross Margin</i>	56%	43%		53%		55%	43%	
Employee benefits expenses	294	196		251		544	387	
Other expenses	461	386		344		804	644	
Total Expenses	2,109	1,978		1,563		3,672	3,450	
EBITDA	953	489	95%	509	87%	1,462	784	86%
<i>EBITDA Margin</i>	31%	20%		25%		28%	19%	
Depreciation and amortization	84	68		81		165	130	
PBIT	869	421	106%	428	103%	1,297	654	98%
Finance costs	6	5		6		12	49	
Other Income	98	84		159		258	95	
PBT	962	500	92%	581		1,543	700	120%
Tax Expense	243	125		141		384	177	
PAT	719	376	91%	440	63%	1,159	523	122%
<i>PAT Margin</i>	23.5%	15.2%		21.2%		22.6%	12.3%	

Financial Performance over the years – Key Metrics

Revenue from Operations- Growth Trends

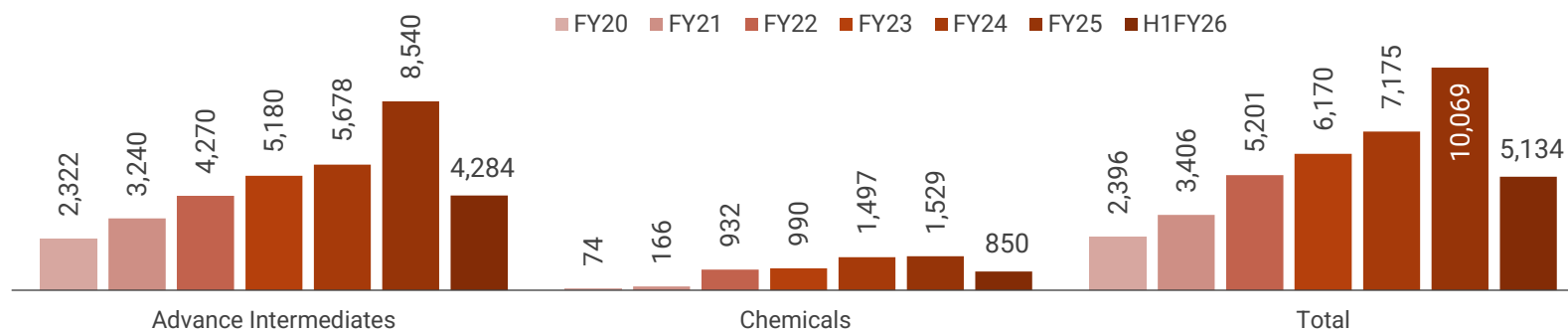
(₹ Mn.)

FY20-25 CAGR:

29.8%

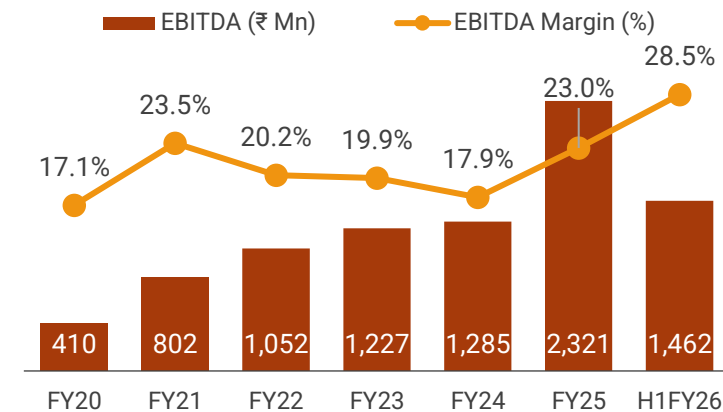
83.2%

33.3%



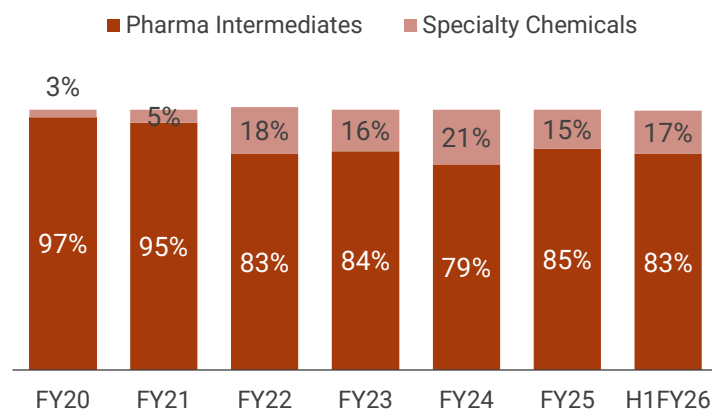
EBITDA and EBITDA Margins

(₹ Mn. & %)



Revenue – by Business Verticals

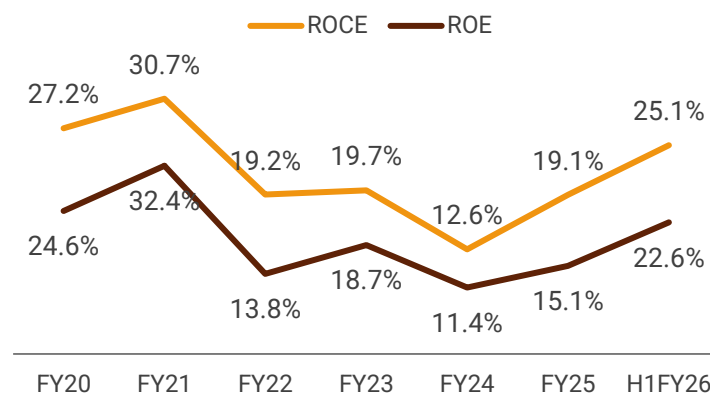
(%)



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

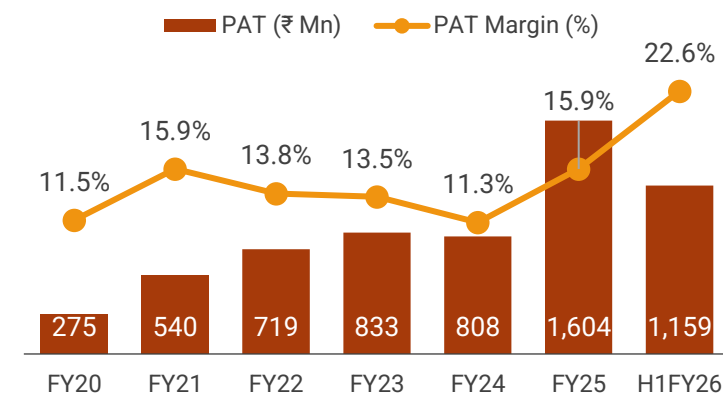
Returns Profile#

(%)



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	H1FY26
Revenue from Operations	3,406	5,201	6,167	7,175	10,069	5,134
Other Income	14	28	43	75	169	258
Total Income	3,420	5,229	6,210	7,250	10,238	5,392
Cost of materials consumed	1,749	2,823	3,459	4,402	5,698	2,353
Changes in inventories of finished goods, traded goods and work-in-progress	48	(95)	(150)	(285)	(176)	(30)
Employee benefits expenses	210	414	488	631	837	544
Finance cost	56	64	24	59	62	12
Depreciation and amortisation expenses	42	101	123	161	266	165
Other expenses	598	1,008	1,144	1,142	1,390	804
Total Expense	2,703	4,315	5,088	6,110	8,077	3,849
Profit before tax and exceptional items	717	914	1,122	1,140	2,162	1,543
Exceptional profit / (loss)	-	-	-	(321)	-	-
Tax expense	177	195	289	332	557	384
Profit for the year	540	719	833	487	1,604	1,159

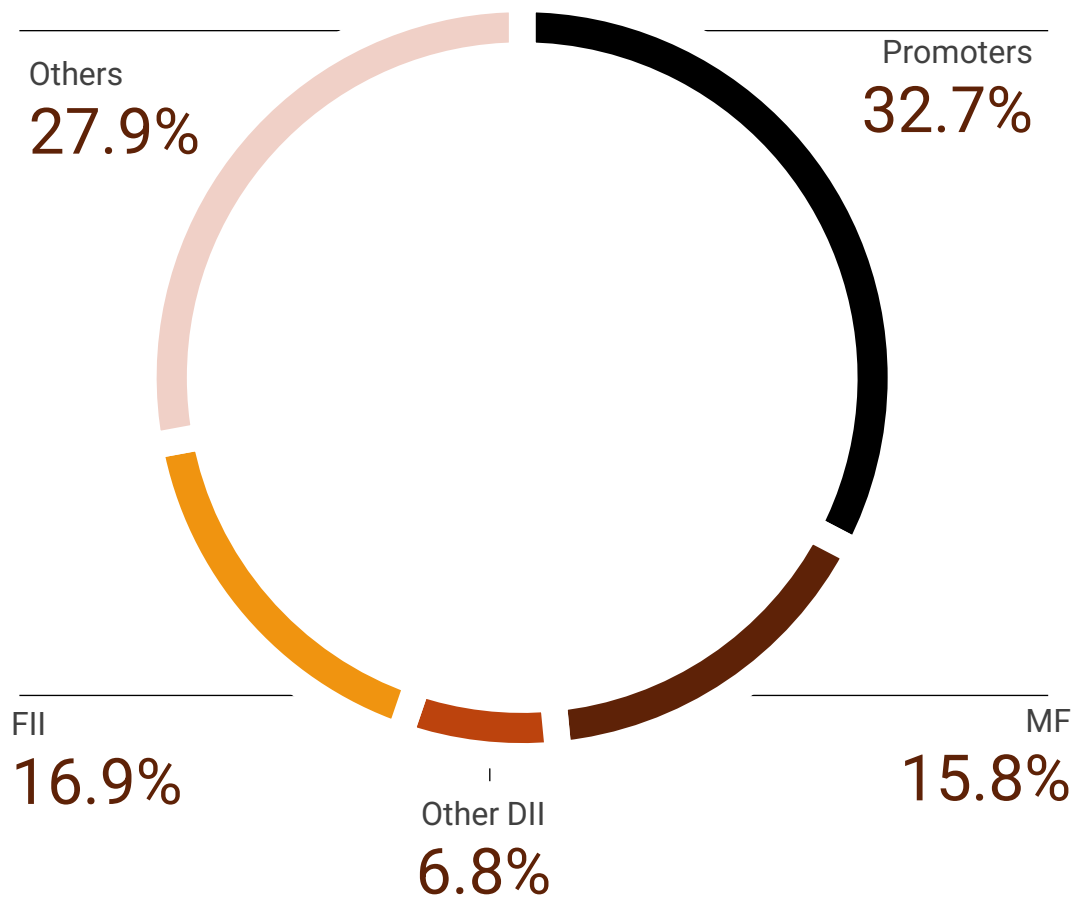
Financial Performance over the years - Balance Sheet

Assets (₹ Mn.)	FY21	FY22	FY23	FY24	FY25	H1 FY26
Property, plant and equipment	1,422	1,584	1,844	3,229	4,629	5,698
Right of use assets	184	194	374	372	424	498
Capital work-in-progress	2	30	255	1,254	1,303	1,519
Goodwill	-	-	203	568	568	733
Other intangible assets	257	267	211	103	83	73
Investments	14	17	17	2	2	2
Other financial assets	27	108	65	26	49	69
Current tax assets (net)	-	49	32	25	2	-
Other non-current assets	64	97	129	447	517	465
Total non-current assets	1,970	2,346	3,130	6,026	7,577	9,058
Inventories	604	1,122	1,192	1,567	1,799	1,910
Trade receivables	1,207	1,637	2,303	2,064	2,905	2,915
Cash and cash equivalents	27	103	305	297	1,852	1,725
Other bank balances	-	893	281	236	637	682
Loans	3	6	13	16	22	21
Other current assets	321	481	445	753	701	646
Total current assets	2,162	4,291	4,571	4,958	7,918	7,899
Total assets	4,133	6,589	7,669	10,959	15,493	16,956

Equity and Liabilities (₹ Mn.)	FY21	FY22	FY23	FY24	FY25	H1 FY26
Shareholder's equity	1,669	5,223	5,939	6,828	13,201	14,391
Financial Liabilities	726	6	6	1,136	48	81
Provisions	44	4	7	13	25	33
Deferred tax liabilities (net)	33	63	88	130	196	259
Total non-current liabilities	803	73	101	1,280	269	374
Borrowings	640	3	30	1,030	82	2
Trade payables	848	1,184	1,420	1,346	1,560	1,492
Other current liabilities	151	46	64	344	135	344
Provisions	10	60	114	132	245	321
Current tax liabilities (net)	11	-	-	-	-	33
Total current liabilities	1,660	1,293	1,628	2,852	2,022	2,192
Total liabilities	2,463	1,366	1,730	4,131	2,292	2,566
Total equity and liabilities	4,133	6,589	7,669	10,959	15,493	16,956

Shareholder Information

Shareholding as on 30th September 2025



Source: BSE

Share Information as on 30th September 2025

NSE Ticker	ACUTAAS
BSE Ticker	543349
Market Cap (Rs. Cr.)	10,789
Shares Outstanding	8,18,71,122
3M ADTV (Shares)	3,32,524
3M ADTV (Rs. Cr.)	43.7
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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