

October 27, 2026

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: Unaudited Standalone & Consolidated Financial Results for the second quarter & half year ended September 30, 2026

We would like to inform that the Board of Directors at its meeting held on October 27, 2026 inter alia, considered and approved the Unaudited Standalone and consolidated Financial Results for the second quarter & half year ended September 30, 2026 as recommended by the Audit Committee. The Board also took note of the 'Limited Review Report' issued by the Company's Statutory Auditors, M/s. Maheshwari & Co. Chartered Accountants. We enclose herewith the following:

1. Statement showing the Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended September 30, 2026.
2. Standalone & Consolidated Balance Sheet as on 30th September, 2026.
3. Standalone and Consolidated Cash Flow Statement for the half year ended 30th September, 2026.
4. Limited Review Report on standalone and consolidated financial statements issued by the Statutory Auditors of the Company.

As required under Regulation 47 (1) (b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the extract of the Financial Results will be published in the newspapers in the format prescribed by SEBI. The Financial Results will also be available on the Company's website at www.acutaas.com.

Kindly take above as compliance of Regulation 33 and 29 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 11.30 A.M. and concluded at **12:35 P.M.**

Thanking you,
For, **ACUTAAS CHEMICALS LIMITED**

Ekta Kumari

Ekta Kumari Srivastava
Company Secretary & Compliance Officer



Encl: As above

Independent Auditor's Review Report on Review of Interim Standalone Financial Results

**To The Board of Directors,
Acutaas Chemicals Limited (formerly known as Ami Organics Limited)**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Acutaas Chemicals Limited ('hereinafter referred to as "the Company") for the quarter and six months ended September 30, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listed Regulations")
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act') as amended, read with relevant rules issued thereunder ("Ind AS 34") and other recognized accounting principles generally accepted in India and is in compliance with the regulations. Our responsibility is to issue a report 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143(10) of the Act 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.
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 aforesaid Indian Accounting Standard ("Ind AS 34") and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maheshwari & Co.
Chartered Accountants
Firm's Registration No.: 105834W



Kriti Bansal

Kriti Bansal

Partner

Membership No.: 459589

UDIN: 26459589SZBZRV8396

Place: Mumbai

Date: October 27, 2026

Office: 1302/1303, Solaris One, Vijay Nagar, Opp. Teli Gali, Andheri (East), 400069

Head office: 10-11, Third Floor, Esplanade Building, 3 A K Naik Marg (Bestian Road), Near New Empire Cinema, Fort, CST, Mumbai 400 001
Tel.: +91-22-22077472/22072620, E-mail: vkasawa@maheshwariandco.in, Website: www.maheshwariandco.in



ACUTAAS CHEMICALS LIMITED
(Formerly known as Ami Organics Limited)
CIN: L24100GJ2007PLC051093

Registered office: 440/4 5 6, Road No 82A, Sachin GIDC, Surat, Gujarat - 394 230, India
Tel: +91 72279 77744; +91 75730 15366
Website: www.acutaas.com Email: cs@acutaas.com

Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2026

(₹ in lakhs, unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	43,304.85	32,240.92	30,519.34	75,545.77	51,116.43	132,379.22
Other income	804.56	447.60	896.95	1,252.16	2,498.96	4,587.83
Total Income	44,109.41	32,688.52	31,416.29	76,797.93	53,615.39	136,967.05
Expenses						
Cost of materials consumed	15,504.40	16,397.25	13,002.56	31,901.65	23,320.27	59,249.92
Changes in inventories of finished goods, stock-in-trade and work-in-progress	774.29	(2,433.67)	513.51	(1,659.38)	(140.72)	(3,068.80)
Employee benefits expense	3,951.19	3,740.16	2,863.88	7,691.35	5,304.13	11,134.98
Finance costs	99.38	111.79	57.20	211.17	119.16	307.72
Depreciation and amortization expense	931.30	902.02	772.24	1,833.32	1,518.45	3,303.22
Other expenses	4,740.77	3,569.47	4,478.76	8,310.24	7,873.26	16,762.62
Total expenses	26,001.33	22,287.02	21,688.15	48,288.35	37,994.55	87,689.66
Profit/(loss) before exceptional items and tax	18,108.08	10,401.50	9,728.14	28,509.58	15,620.84	49,277.39
Exceptional items	-	-	-	-	-	-
Profit/(loss) before tax	18,108.08	10,401.50	9,728.14	28,509.58	15,620.84	49,277.39
Tax expense						
Current tax	3,922.52	2,553.25	1,935.20	6,475.77	3,208.02	11,549.05
Deferred tax	611.90	258.68	503.78	870.58	659.04	1,110.89
Total tax expense	4,534.42	2,811.93	2,438.98	7,346.35	3,867.06	12,659.94
Profit for the period	13,573.66	7,589.57	7,289.16	21,163.23	11,753.78	36,617.45
Other comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss						
Remeasurement of defined employee benefit plans	(47.78)	(9.65)	(39.97)	(57.43)	(43.62)	(38.60)
Tax impact on items that will not be reclassified to profit or loss	12.02	2.43	10.06	14.45	10.98	9.71
Total other comprehensive income (net of tax)	(35.76)	(7.22)	(29.91)	(42.98)	(32.64)	(28.89)
Total comprehensive income for the period	13,537.90	7,582.35	7,259.25	21,120.25	11,721.14	36,588.56
Details of equity share capital	4,093.56	4,093.56	4,093.56	4,093.56	4,093.56	4,093.56
Equity shares of face value Rs. 5/- each						
Other equity						162,745.21
Earnings per equity share of ₹ 5/- each (not annualised, excluding year end)						
Basic (₹)	16.58	9.27	8.90	25.85	14.36	44.73
Diluted (₹)	16.53	9.24	8.90	25.77	14.36	44.58

Date: Oct 27, 2026
Place: Surat



For Acutaas Chemicals Limited

Nareshkumar R Patel
Chairman & Managing Director
DIN: 00906232



ACUTAAS CHEMICALS LIMITED
(Formerly known as Ami Organics Limited)

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Website: www.acutaas.com Email: cs@acutaas.com

Unaudited Standalone Balance Sheet as at September 30, 2026

Rs. in Lakhs

Particulars	As at	
	September 30, 2026	March 31, 2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	77,248.51	54,915.53
Capital work-in-progress	6,649.63	22,843.17
Right-of-use assets	4,859.52	4,905.86
Intangible assets	217.15	262.74
Financial Assets		
i) Investments	11,765.84	11,765.84
ii) Loans	16,569.15	15,421.84
iii) Other financial assets	1,502.47	973.78
Other non-current assets	1,359.03	1,561.16
Total non-current Assets	120,171.30	112,649.92
Current assets		
Inventories	27,386.43	22,667.20
Financial assets		
i) Trade receivables	35,247.20	36,017.91
ii) Cash and cash equivalents	26,337.16	16,004.17
iii) Bank balances other than cash and cash equivalents	528.18	495.97
iv) Loans	257.04	253.82
v) Other financial assets	386.75	386.75
Other current assets	5,413.77	5,069.68
Current Tax Assets (Net)	467.77	-
Total current assets	96,024.30	80,895.50
Total assets	216,195.60	193,545.42
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,093.56	4,093.56
Other equity	182,388.40	162,745.20
Total equity	186,481.96	166,838.76
Non-current liabilities		
Financial liabilities		
i) Lease liabilities	818.26	798.24
Provisions	201.50	414.65
Deferred tax liabilities (net)	3,993.22	3,137.09
Total non-current liabilities	5,012.98	4,349.98
Current liabilities		
Financial liabilities		
i) Borrowings	570.99	2,405.04
ii) Trade Payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,437.48	2,718.00
b) Total outstanding dues of other than micro enterprises and small	13,977.54	12,365.77
Provisions	4,562.29	3,232.93
Other current liabilities	4,152.36	1,116.82
Current tax liabilities (net)	-	518.12
Total current liabilities	24,700.66	22,356.68
Total liabilities	29,713.64	26,706.66
Total equity and liabilities	216,195.60	193,545.42





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Unaudited Standalone Statement of Cash Flow for the period ended September 30, 2026

Rs. in Lakhs

Particulars	For the period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	28,509.58	15,620.84
Adjustments for:		
Depreciation and amortisation	1,833.32	1,518.45
(Gain)/loss on disposal of property, plant and equipment	-	(1.03)
Bad debts, provision for trade receivables and advances	(198.93)	-
Finance cost	211.15	119.16
Interest Income	(1,077.19)	(636.37)
Share of profit from partnership firm	-	77.21
Employee compensation expenses	569.72	6.28
Unrealised (gain) / loss	(330.78)	(1,937.57)
Operating profit before working capital changes	29,516.87	14,766.97
Movement in working capital		
(increase) / decrease in trade receivables	1,261.40	1,704.81
(increase) / decrease in loans & advances	(3.22)	(665.07)
(increase) / decrease in other financial assets	(528.69)	432.22
(increase) / decrease in inventories	(4,719.23)	(1,084.68)
(increase) / decrease in other current assets	(344.09)	893.46
Increase / (decrease) in trade payables	331.25	(748.81)
Increase / (decrease) in other liabilities	2,607.53	536.14
Increase / (decrease) in provisions	953.24	824.72
Cash generated/(used) in operations	29,075.06	16,659.76
Income tax paid (net)	(7,461.65)	(2,834.00)
Net cash (used)/generated by operating activities	21,613.41	13,825.76
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in fixed deposit not considered as cash or cash equivalents	(32.21)	(235.07)
Purchase of property, plant and equipment (including CWIP, intangible assets and capital advances)	(7,250.70)	(10,022.69)
Purchase of investment	-	(5,000.00)
Loan and Advances (net)	(1,147.31)	-
Interest received	1,077.19	636.37
Net cash (used in) /generated by investing activities	(7,353.03)	(14,621.40)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net proceeds / (repayment) from short term borrowings	(1,834.05)	(634.90)
Finance cost	(74.06)	(95.90)
Repayment of lease liabilities	(11.53)	(18.09)
Dividend paid (including tax on dividend)	(2,046.78)	-
Issue of equity shares	-	1.10
Net cash (used)/generated in financing activities	(3,966.42)	(747.79)
Net increase / (decrease) in cash and cash equivalents	10,293.96	(1,543.43)
Cash and cash equivalents at the beginning of the year	16,004.18	18,460.70
Exchange gain loss on cash and cash equivalents	39.02	-
Cash and cash equivalents at the end of the period	26,337.16	16,917.27



Notes to the Unaudited Standalone Financial Results for the quarter and six months ended September 30, 2026

1. The above unaudited standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 27, 2026. The Statutory Auditors of the Company have carried out a limited review of the standalone unaudited financial results for the quarter and six months ended September 30, 2026. Their limited review report does not have any modification.
2. The above unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
3. As the Company operates in Single Segment only i.e. Custom synthesis and manufacturing of Speciality Chemicals having application in Pharmaceuticals API and others, it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
4. The previous periods/year's numbers have been regrouped/ rearranged wherever necessary to confirm the current period/year presentation.
5. The results of the company are available at Company's website www.acutaas.com and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com where the shares of the Company are listed.

Date: October 27, 2026
Place: Surat



For and behalf of Board of Directors of
Acutaas Chemicals Limited
(Formerly known as Ami Organics Limited)


Nareshkumar Ramjibhai Patel
Chairman & Managing Director
DIN: 00906232

Independent Auditor's Review Report on Review of Interim Consolidated Financial Results

To The Board of Directors

Acutaas Chemicals Limited (formerly known as Ami Organics Limited)

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Acutaas Chemicals Limited ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate and joint venture for the quarter and six months ended September 30, 2026 ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulation. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143(10) of the Act 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:
 - a. Holding Company: Acutaas Chemicals Limited
 - b. Subsidiary Company: Acutaas Chemicals Electrolytes Private Limited
 - c. Wholly owned Subsidiary Company: Acutaas Advance Material Limited
 - d. Subsidiary: Baba Fine Chemicals (Partnership Firm)
 - e. Joint Venture: Ami Onco-Theronostics, LLC
 - f. Step down subsidiary: Enchem Ami Organics Private Limited
 - g. Step down subsidiary: Indichem Inc.
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 aforesaid Indian Accounting Standard ("Ind AS 34") and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Maheshwari & Co.
Chartered Accountants
Firm's Registration No.: 105834W



Kriti Bansal
Kriti Bansal
(Partner)

Membership No.: 459589

Place: Mumbai

Date: October 27, 2026

UDIN: 26459589EXFNET6476

Office: 1302/1303, Solaris One, Vijay Nagar, Opp. Teli Gali, Andheri (East), 400069

Head office: 10-11, Third Floor, Esplanade Building, 3 A K Naik Marg (Bestian Road), Near New Empire Cinema, Fort, CST, Mumbai 400 001

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Website: www.acutaas.com Email: cs@acutaas.com

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2026

(* in lakhs, unless otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
Revenue from operations	43,691.64	32,967.48	30,619.58	76,659.12	51,343.30	133,936.68
Other income	509.85	180.13	983.73	689.98	2,577.50	4,158.52
Total Income	44,201.49	33,147.61	31,603.31	77,349.10	53,920.80	138,095.20
Expenses						
Cost of materials consumed	15,649.45	16,577.06	13,123.89	32,226.51	23,529.90	59,495.95
Changes in inventories of finished goods, stock-in-trade and work-in-progress	894.18	(2,701.29)	421.26	(1,807.11)	(285.72)	(2,900.34)
Employee benefits expense	4,206.20	3,956.70	2,935.34	8,162.90	5,442.67	11,757.19
Finance costs	101.56	114.10	57.87	215.66	121.72	326.81
Depreciation and amortization expense	1,268.66	982.13	840.16	2,250.79	1,653.24	3,598.76
Other expenses	5,345.26	3,827.90	4,606.81	9,173.16	8,043.44	17,544.26
Total expenses	27,465.31	22,756.60	21,985.33	50,221.91	38,495.25	89,822.63
Profit/(loss) before exceptional items and tax	16,736.18	10,391.01	9,617.98	27,127.19	15,425.55	48,272.57
Exceptional items	-	-	-	-	-	-
Profit/(loss) before tax	16,736.18	10,391.01	9,617.98	27,127.19	15,425.55	48,272.57
Tax expense						
Current tax	3,907.39	2,725.60	1,926.34	6,632.99	3,199.16	11,719.75
Deferred tax	514.54	166.14	506.05	680.68	639.75	915.89
Total tax expense	4,421.93	2,891.74	2,432.39	7,313.67	3,838.91	12,635.64
Profit for the period	12,314.25	7,499.27	7,185.59	19,813.52	11,586.64	35,636.93
Other comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss						
Remeasurement of defined employee benefit plans	(49.70)	(8.76)	(38.09)	(58.46)	(42.46)	(35.02)
Tax impact on items that will not be reclassified to profit or loss	12.70	2.12	10.06	14.81	10.98	8.46
Items that will be reclassified to profit or loss						
Exchange differences on translation of financial statements of foreign entity	2,730.91	(209.36)	-	2,521.55	-	(295.88)
Total other comprehensive income (net of tax)	2,693.91	(216.00)	(28.03)	2,477.91	(31.48)	(322.44)
Total comprehensive income for the period	15,008.16	7,283.27	7,157.56	22,291.43	11,555.16	35,314.49
Profit attributable to						
Owners of the company	12,516.92	7426.01	7,224.06	19,942.93	11,653.40	35,625.53
Non - controlling interest	(202.67)	73.26	(38.47)	(129.41)	(66.76)	11.40
Other comprehensive income attributable to						
Owners of the company	2,064.87	(217.05)	(28.88)	1,847.82	(32.00)	(323.49)
Non - controlling interest	629.04	1.05	0.85	630.09	0.52	1.05
Paid up equity share capital (face value of ₹ 5 each)	4,093.56	4,093.56	4,093.56	4,093.56	4,093.56	4,093.56
Equity shares of face value Rs. 5/- each						
Other equity						161,336.18
Earnings per equity share of ₹ 5 each (not annualised, excluding year end)						
Basic (₹)	15.29	9.07	8.82	24.36	14.23	43.51
Diluted (₹)	15.24	9.04	8.82	24.28	14.23	43.37

For Acutaas Chemicals Limited

Date: Oct 27, 2026
Place: Surat



Nareshkumar R Patel
Chairman & Managing Director
DIN: 00906232



ACUTAAS CHEMICALS LIMITED
(Formerly known as Ami Organics Limited)

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Website: www.acutaas.com Email: cs@acutaas.com

Unaudited Consolidated Balance Sheet as at September 30, 2026

Rs. in Lakhs

Particulars	As at	
	September 30, 2026	March 31, 2026
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	95,450.06	58,279.91
Capital work-in-progress	6,694.57	33,231.79
Right-of-use assets	5,000.65	5,052.44
Goodwill	10,434.10	10,434.10
Intangible assets	613.73	719.18
Financial Assets		
i) Investments	19.54	19.54
ii) Other financial assets	805.82	822.20
Income tax assets (net)	477.31	-
Other non-current assets	1,391.98	1,710.30
Total non-current assets	120,887.76	110,269.46
Current assets		
Inventories	28,028.11	23,132.37
Financial assets		
i) Trade receivables	35,831.14	36,256.32
ii) Cash and cash equivalents	28,876.74	21,555.11
iii) Bank balances other than cash and cash equivalents	1,805.50	928.32
iv) Loans	263.33	259.96
Other current assets	6,395.72	5,994.89
Total current assets	101,200.54	88,126.97
Total assets	222,088.30	198,396.43
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,093.56	4,093.56
Other equity	181,651.18	161,336.18
Equity attributable to owners of the Company	185,744.74	165,429.74
Non controlling interests	6,291.75	5,645.28
Total equity	192,036.49	171,075.02
Non-current liabilities		
Financial liabilities		
i) Lease liabilities	927.44	910.51
Provisions	250.88	458.83
Deferred tax liabilities (net)	3,536.53	2,870.67
Total non-current liabilities	4,714.85	4,240.01
Current liabilities		
Financial liabilities		
i) Borrowings	587.45	2,649.08
ii) Trade payables		
a) Total outstanding dues of micro enterprises and small enterprises	1,446.52	2,718.49
b) Total outstanding dues of other than micro enterprises and small enterprises	14,128.74	12,672.18
Other current liabilities	4,477.34	1,243.95
Provisions	4,696.91	3,250.02
Current tax liabilities (net)	-	547.68
Total current liabilities	25,336.96	23,081.40
Total liabilities	30,051.81	27,321.41
Total equity and liabilities	222,088.30	198,396.43





ACUTAAS CHEMICALS LIMITED
(Formerly known as Ami Organics Limited)

CIN: L24100GJ2007PLC051093

Registered office: 440/4 5 6, Road No 82A, Sachin GIDC, Surat, Gujarat - 394 230, India

Tel: +91 72279 77744; +91 75730 15366

Website: www.acutaas.com Email: cs@acutaas.com

Unaudited Consolidated Statement of Cash Flow for the period ended September 30, 2026

Rs. in Lakhs

Particulars	For the period ended	
	September 30, 2026	September 30, 2025
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	27,127.19	15,425.55
Adjustments for:		
Depreciation and amortisation	2,250.79	1,653.24
(Gain)/Loss on disposal of property, plant and equipment	-	(1.03)
Bad debts, provision for trade receivables and advances	(198.93)	-
Finance cost	215.63	121.72
Interest Income	(494.07)	(638.18)
Employee compensation expenses	569.72	6.28
Unrealised (gain) / loss	(330.78)	(1,938.29)
Operating profit before working capital changes	29,139.55	14,629.29
Movement in working capital		
(increase) / decrease in trade receivables	915.87	1,839.92
(increase) / decrease in loans & advances	(3.37)	1.70
(increase) / decrease in other financial assets	16.38	(197.55)
(increase) / decrease in inventories	(4,895.74)	(1,104.41)
(increase) / decrease in other current assets	(400.83)	547.63
Increase / (decrease) in trade payables	184.59	(684.76)
Increase / (decrease) in other liabilities	3,233.39	684.53
Increase / (decrease) in provisions	1,074.85	789.65
Cash generated/(used) in operations	29,264.69	16,506.00
Income tax paid (net)	(7,672.79)	(2,855.51)
Net cash (used)/generated by operating activities	21,591.90	13,650.49
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in fixed deposit not considered as cash or	(877.18)	(447.34)
Purchase of property, plant and equipment		
(including CWIP, intangible assets and including capital advances)	(12,392.04)	(14,115.38)
Incidental Charges towards purchase of Investment	-	(88.51)
Interest received	494.07	638.18
Net cash (used in) / generated by investing activities	(12,775.15)	(14,013.04)
CASH FLOWS FROM FINANCING ACTIVITIES		
Net Proceeds / (Repayment) from short term borrowings	(2,061.63)	(798.35)
Finance cost	(78.46)	(98.46)
Repayment of lease liabilities	(14.62)	(18.09)
Dividend paid (including tax on dividend)	(2,046.78)	-
Issue of equity shares	145.79	1.10
Net cash (used)/generated in financing activities	(4,055.70)	(913.80)
Net increase / (decrease) in cash and cash equivalents	4,761.05	(1,276.35)
(Gain)/Loss on investments measured at fair value through profit and loss	2,521.55	-
Cash and cash equivalents at the beginning of the year	21,555.11	18,522.43
Exchange gain/loss on Cash and cash equivalents	39.02	-
Cash and cash equivalents at the end of the year	28,876.74	17,246.07



Notes to the Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2026

1. The above unaudited consolidated financial results for the quarter and six months ended September 30, 2026, which includes the financial information of Acutaas Chemicals Limited (Formerly known as Ami Organics Limited) ("the Company"), its subsidiary entities namely, Acutaas Chemicals Electrolytes Private Limited (formerly known as Ami Organics Electrolytes Private Limited), Acutaas Advance Material Limited (formerly known as Baba Advance Materials Limited) and Baba Fine Chemicals (collectively "the group"), its step down subsidiary entities namely, Enchem Ami Organics Private Limited and Indichem Inc. and its joint venture namely, Ami Onco-Theronostics LLC, were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 27, 2026. The Statutory Auditors of the Company have carried out a limited review of the consolidated unaudited financial results for the quarter and six months ended on September 30, 2026. Their limited review report does not have any modification.
2. The above unaudited consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended.
3. As the Company operates in Single Segment only i.e. Custom synthesis and manufacturing of Speciality Chemicals having application in Pharmaceuticals API and others. it did not give rise to different operating segments in accordance with Ind AS 108 - Operating Segments.
4. During the quarter, Indichem Inc., a step-down subsidiary of the Company incorporated in the Republic of Korea, inaugurated its semiconductor materials manufacturing plant at Gongju, Chungcheongnam-do, South Korea on August 28, 2026. Acutaas Advance Material Limited, a wholly owned subsidiary of the Company, holds 75% of the share capital of Indichem Inc. and has invested KRW 30 billion (approximately ₹ 200 crore) in it. The said facility is under trial runs as at September 30, 2026.
5. Subsequent to the quarter ended September 30, 2026, on October 17, 2026, the Company completed the acquisition of 100% of the equity share capital of Enchem Ami Organics Private Limited, a step-down subsidiary. The acquisition consists of 10,000 equity shares of ₹ 10 each, transferred from Acutaas Chemicals Electrolytes Private Limited, a subsidiary of the Company. With effect from October 17, 2026, Enchem Ami Organics Private Limited is a direct wholly owned subsidiary of the Company. This is an intra-group restructuring and has no impact on the consolidated financial results.
6. The previous periods/year's numbers have been regrouped/ rearranged wherever necessary to confirm the current period/year presentation.
7. The results of the company are available at Company's website www.acutaas.com and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com where the shares of the Company are listed.

For and behalf of Board of Directors of
Acutaas Chemicals Limited
(Formerly known as Ami Organics Limited)



Date: October 27, 2026
Place: Surat



Nareshkumar Ramjibhai Patel
Chairman & Managing Director
DIN: 00906232