

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: 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, 2026 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.

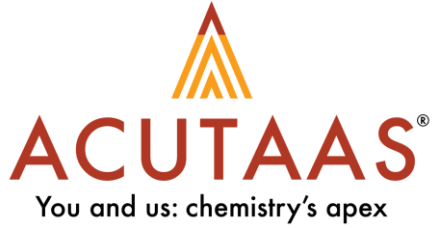
Yours faithfully,
For, ACUTAAS CHEMICALS LIMITED

EKTA
KUMARI
SRIVASTAVA
Date: 2026.10.27
12:56:07 +05'30'

Ekta Kumari Srivastava
Company Secretary & Compliance Officer



Encl: Presentation



EARNINGS PRESENTATION

OCTOBER 2026



Mr. Naresh Patel

Executive Chairman and Managing Director

"We delivered strong revenue of ₹4,369 million, representing 42.7% year-on-year growth. The performance was led by the continued momentum in our Pharmaceutical Intermediates business, which was offset by softer performance in the Specialty Chemicals segment.

A significant milestone during the quarter was the inauguration of our South Korea manufacturing facility ahead of schedule. The facility is equipped to produce high-purity chemicals used in photoresists, semiconductor packaging materials, etching materials and other semiconductor applications, positioning us to capitalize on opportunities in the fast-growing semiconductor ecosystem.

Improved revenue visibility and robust order pipeline gives me confidence to revise our FY27 revenue growth guidance upward from 25% to around 30%. We are also raising our EBITDA margin guidance to 38-40% range."

(Mn.)
Revenue for Q2 FY27
₹4,369
YoY ▲
42.7%

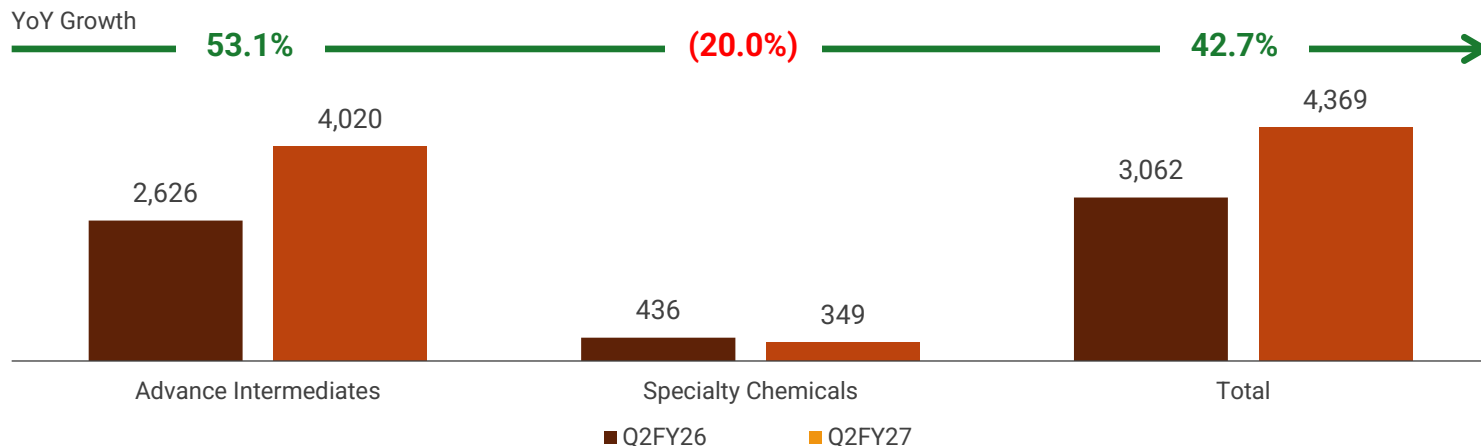
EBITDA for Q2 FY27
₹1,760
YoY ▲
84.6%

PAT for Q2 FY27
₹1,231
YoY ▲
71.4%

Q2 FY27 Financial Performance – Key Metrics

Revenue from Operations

(₹ Mn.)

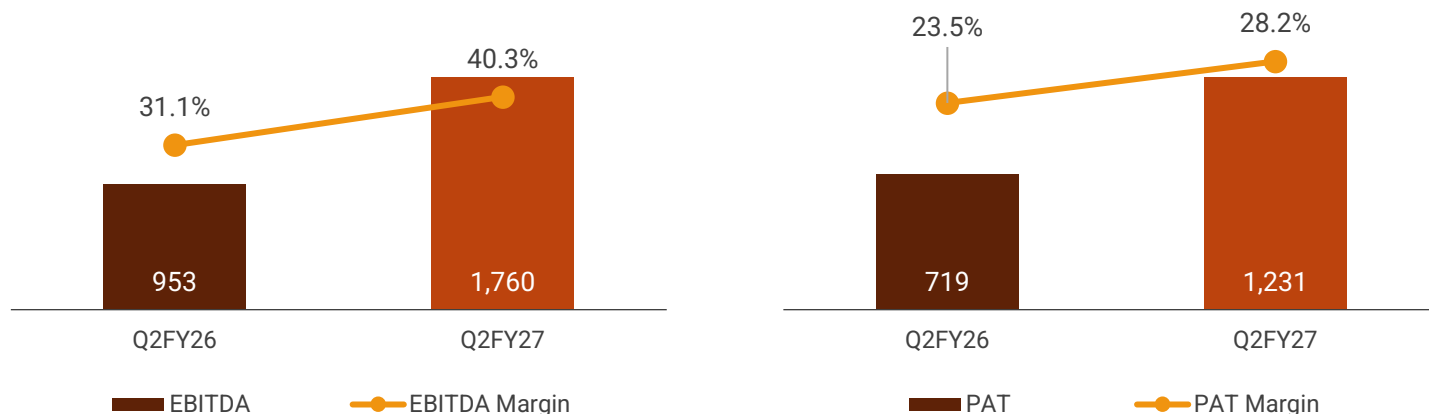


EBITDA & EBITDA Margin

(₹ Mn.)

PAT

(₹ Mn.)



Q2 FY27 Earnings & Business Highlights

Pharma Intermediates

CDMO as well as Core Advanced intermediate business delivered robust growth

Specialty Chemicals

Decline in Commodity chemicals revenue part of the strategy to gradually phase out the products; BFC business was impacted during the quarter Due to change in ownership of the US customer

EBITDA Margins

Superior margins for the quarter were driven by higher gross margins as well as operating leverage

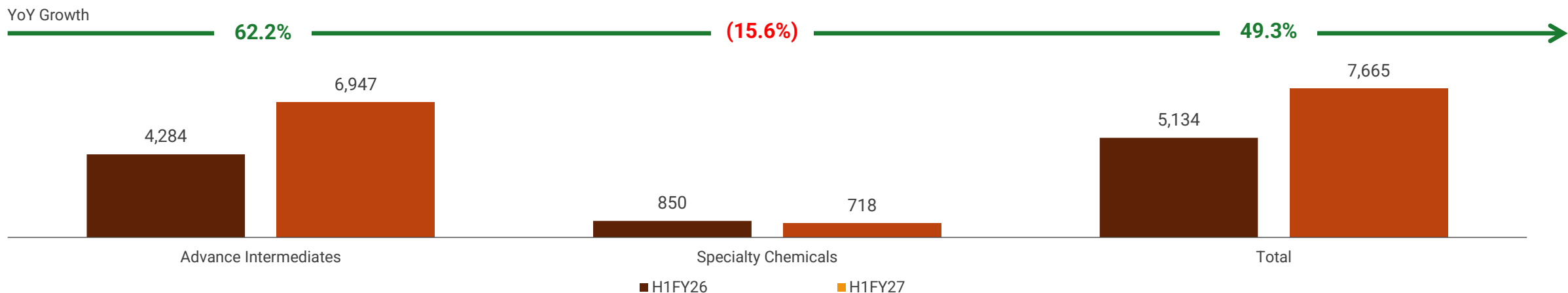
PAT Margin

The strength in PAT margins was primarily driven by solid EBITDA margins, offset to an extent by higher depreciation expenses, and lower other income

H1 FY27 Financial Performance – Key Metrics

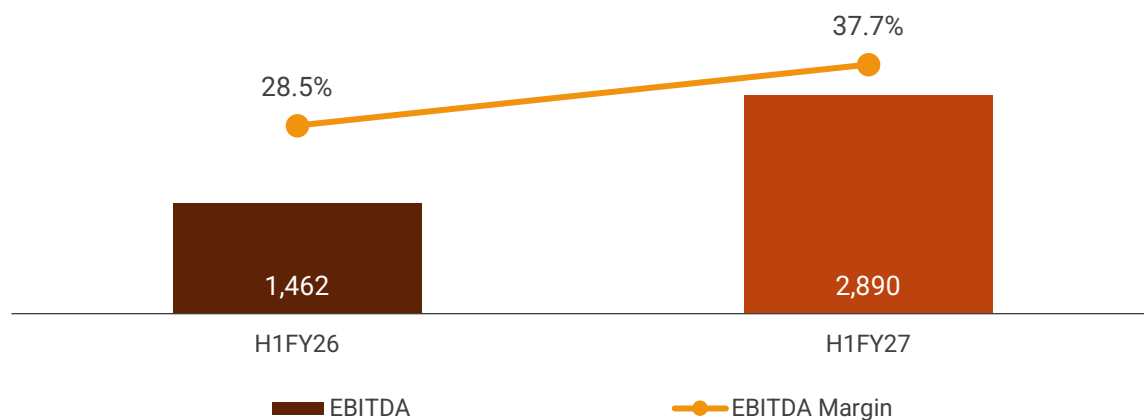
Revenue from Operations

(₹ Mn.)



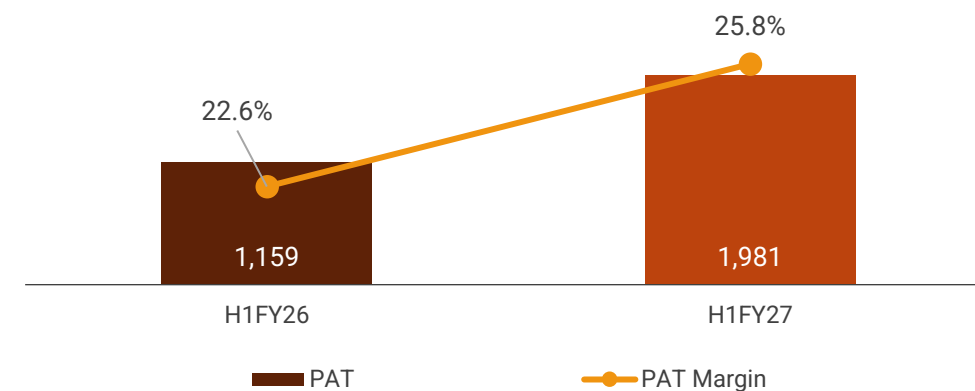
EBITDA & EBITDA Margin

(₹ Mn.)



PAT

(₹ Mn.)



Q2 & H1 FY27 Financial Performance – P&L Statement

Particulars (Rs. Mn)	Q2FY27	Q2FY26	YoY	Q1FY27	QoQ	H1FY27	H1FY26	YoY
Revenue from Operations	4,369	3,062	42.7%	3,297	32.5%	7,666	5,134	49.3%
COGS	1,654	1,355		1,388		3,042	2,323	
Gross Profit	2,715	1,707	59.0%	1,909	42.2%	4,624	2,811	64.5%
<i>Gross Margin</i>	62.1%	55.8%		57.9%		60.3%	54.7%	
Employee benefits expenses	421	294		396		816	544	
Other expenses	535	461		383		917	804	
Total Expenses	2,610	2,109		2,166		4,776	3,672	
EBITDA	1,760	953	84.6%	1,131	55.6%	2,890	1,462	97.7%
<i>EBITDA Margin</i>	40.3%	31.1%		34.3%		37.7%	28.5%	
Depreciation and amortization	127	84		98		225	165	
PBIT	1,633	869	87.8%	1,032	58.1%	2,665	1,297	105.5%
Finance costs	10	6		11		22	12	
Other Income	51	98		18		69	258	
PBT	1,674	962	74.0%	1,039	61.1%	2,713	1,543	75.9%
Tax Expense	442	243		289		731	384	
PAT	1,231	719	71.4%	750	64.2%	1,981	1,159	71.0%
<i>PAT Margin</i>	28.2%	23.5%		22.7%		25.8%	22.6%	

Financial Performance over the years – Key Metrics

Revenue from Operations- Growth Trends

(₹ Mn.)

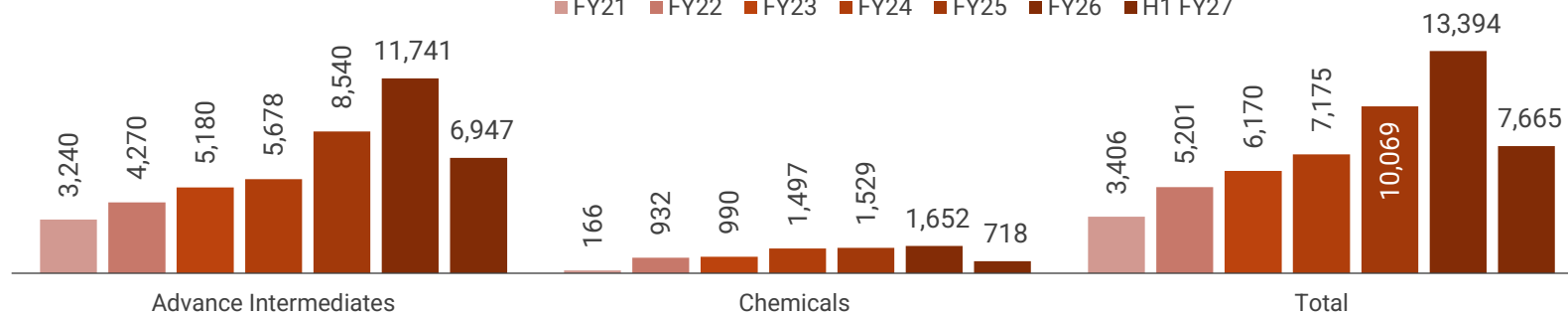
FY21-26 CAGR:

29.4%

58.3%

31.5%

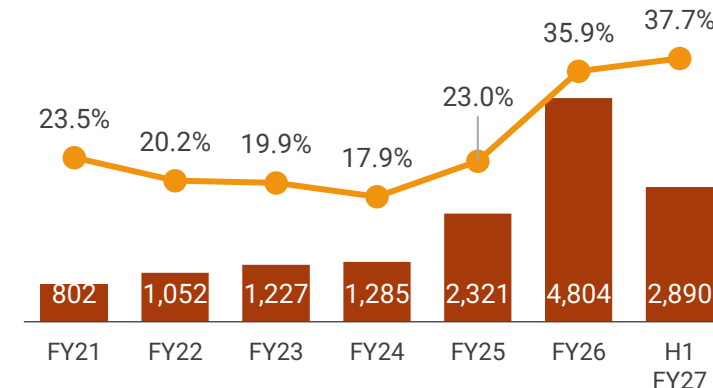
FY21 FY22 FY23 FY24 FY25 FY26 H1 FY27



EBITDA and EBITDA Margins

(₹ Mn. & %)

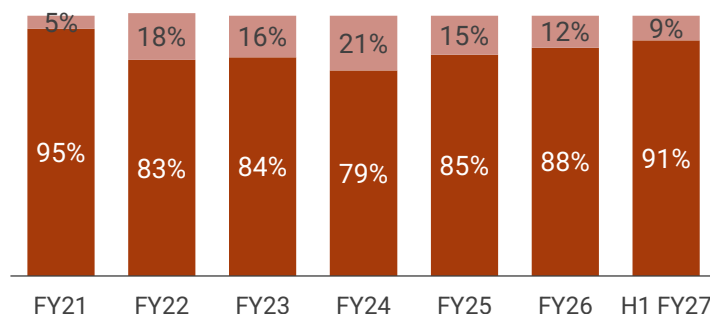
EBITDA (₹ Mn) EBITDA Margin (%)



Revenue – by Business Verticals

(%)

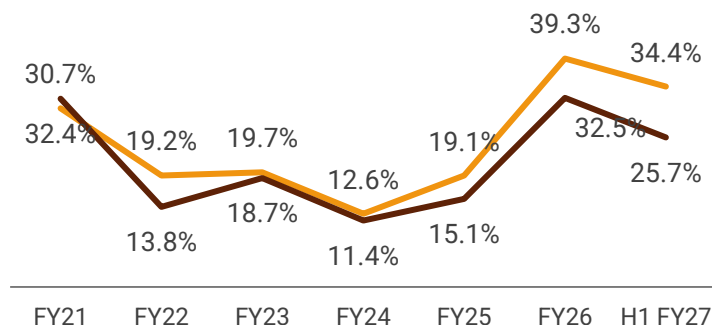
Pharma Intermediates Specialty Chemicals



Returns Profile#

(%)

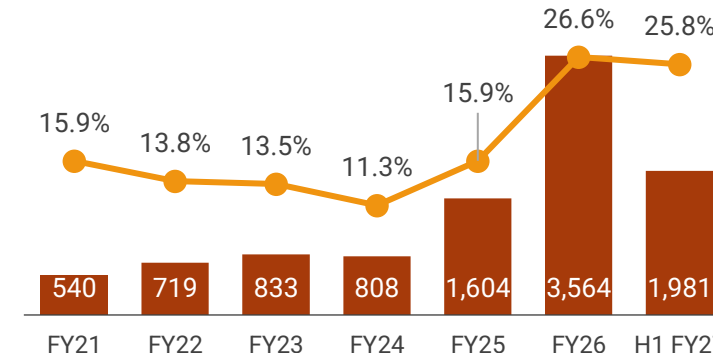
ROCE ROE



PAT and PAT Margins

(₹ Mn & %)

PAT (₹ Mn) PAT Margin (%)



Note: PAT for FY24 is adjusted for Exceptional Items

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

Financial Performance over the years - Profit and Loss

Particulars (₹ Mn.)	FY21	FY22	FY23	FY24	FY25	FY26	H1 FY27
Revenue from Operations	3,406	5,201	6,167	7,175	10,069	13,394	7,666
Other Income	14	28	43	75	169	416	69
Total Income	3,420	5,229	6,210	7,250	10,238	13,810	7,735
Cost of materials consumed	1,749	2,823	3,459	4,402	5,698	5,950	3,223
Changes in Inventories ¹	48	(95)	(150)	(285)	(176)	(290)	(181)
Employee benefits expenses	210	414	488	631	837	1,176	816
Finance cost	56	64	24	59	62	33	22
Depreciation and amortisation expenses	42	101	123	161	266	360	225
Other expenses	598	1,008	1,144	1,142	1,390	1,754	599
Total Expense	2,703	4,315	5,088	6,110	8,077	8,982	4,704
Profit before tax and exceptional items	717	914	1,122	1,140	2,162	4,827	2,713
Exceptional profit / (loss)	-	-	-	(321)	-	-	-
Tax expense	177	195	289	332	557	1,264	731
Profit for the year	540	719	833	487	1,604	3,564	1,981

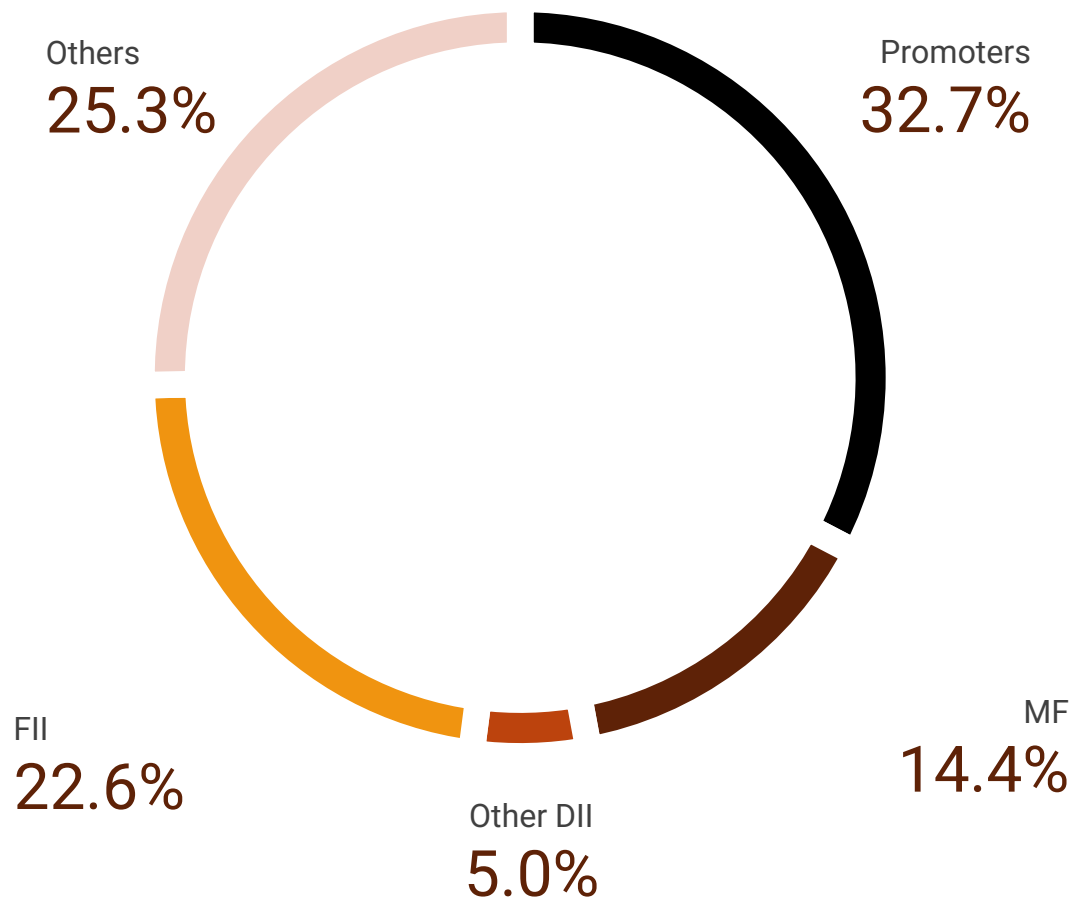
Financial Performance over the years - Balance Sheet

Assets (₹ Mn.)	FY21	FY22	FY23	FY24	FY25	FY26	H1 FY27
Property, plant and equipment	1,422	1,584	1,844	3,229	4,629	5,828	9,545
Right of use assets	184	194	374	372	424	505	500
Capital work-in-progress	2	30	255	1,254	1,303	3,324	669
Goodwill	-	-	203	568	568	1,043	1,043
Other intangible assets	257	267	211	103	83	72	61
Investments	14	17	17	2	2	2	2
Other financial assets	27	108	65	26	49	82	81
Current tax assets (net)	-	49	32	25	2	-	48
Other non-current assets	64	97	129	447	517	171	139
Total non-current assets	1,970	2,346	3,130	6,026	7,577	11,027	12,089
Inventories	604	1,122	1,192	1,567	1,799	2,313	2,803
Trade receivables	1,207	1,637	2,303	2,064	2,905	3,626	3,583
Cash and cash equivalents	27	103	305	297	1,852	2,156	2,888
Other bank balances	-	893	281	236	637	93	181
Loans	3	6	13	16	22	26	26
Other current assets	321	481	445	753	701	599	640
Total current assets	2,162	4,291	4,571	4,958	7,916	8,813	10,120
Total assets	4,133	6,589	7,669	10,959	15,493	19,840	22,209

Liabilities & Equity (₹ Mn.)	FY21	FY22	FY23	FY24	FY25	FY26	H1 FY27
Shareholder's equity	1,669	5,223	5,939	6,828	13,201	17,108	19,204
Financial Liabilities	726	6	6	1,136	48	91	93
Provisions	44	4	7	13	25	46	25
Deferred tax liabilities (net)	33	63	88	130	196	287	354
Total non-current liabilities	803	73	101	1,280	269	424	471
Borrowings	640	3	30	1,030	82	265	59
Trade payables	848	1,184	1,420	1,346	1,561	1,539	1,558
Other current liabilities	151	46	64	344	135	124	448
Provisions	10	60	114	132	245	325	470
Current tax liabilities (net)	11	-	-	-	-	55	-
Total current liabilities	1,660	1,293	1,628	2,852	2,023	2,308	2,534
Total liabilities	2,463	1,366	1,730	4,131	2,292	2,732	3,005
Total equity and liabilities	4,133	6,589	7,669	10,959	15,493	19,840	22,209

Shareholder Information

Shareholding as on 30th September 2026



Source: NSE

Share Information as on 30th September 2026

NSE Ticker	ACUTAAS
BSE Ticker	543349
Market Cap (₹ Cr.)	29,208
Shares Outstanding	8,18,71,122
3M ADTV (Shares)	3,47,404
3M ADTV (₹ Cr.)	115.7
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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