

January 28, 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 third quarter and nine months ended financial results as on December 31, 2025 and other business matters.

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

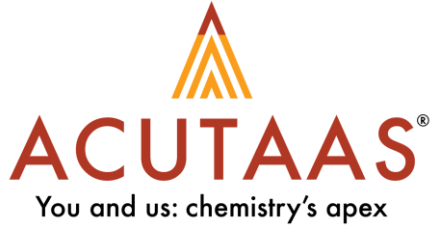
Kindly take the same on record.

Yours faithfully,
For, ACUTAAS CHEMICALS LIMITED

Ekta Kumari Srivastava
Company Secretary & Compliance Officer



Encl: Presentation



EARNINGS PRESENTATION

JANUARY 2026



Mr. Naresh Patel

Executive Chairman and Managing Director

"We continue to reinforce our core pharmaceutical intermediates business through the addition of CMO/CDMO opportunities alongside strengthening our business foundation by scaling battery chemicals and semiconductor chemicals verticals. These businesses, which are currently under active capital investment, are progressing steadily toward scale. Over the next three years, we expect each vertical to operate as an independent, self-sustaining growth engine, contributing meaningfully to our overall topline.

I am pleased to share that we have sustained strong growth momentum in Q3, driven by the continued ramp-up of our CDMO business. As we progress toward the end of the financial year, supported by a healthy order book and improved visibility, we are revising our revenue growth guidance upward—from 25% to approximately 30%."

Revenue for Q3 FY26

₹3,932

YoY 43.0%

EBITDA for Q3 FY26

₹1,507

YoY 119.4%

PAT for Q3 FY26

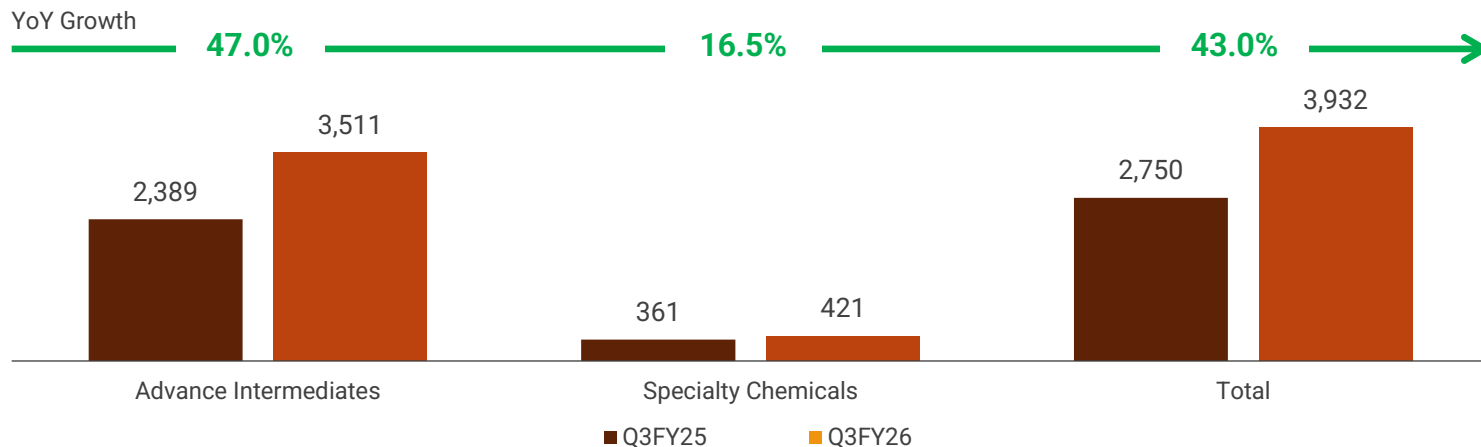
₹1,062

YoY 133.7%

Q3 FY26 Financial Performance – Key Metrics

Revenue from Operations

(₹ Mn.)

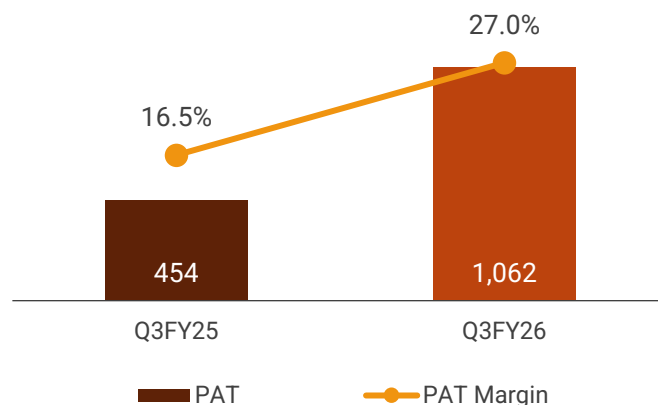
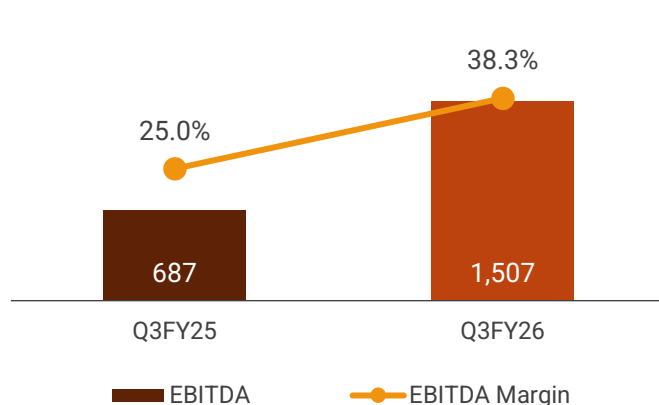


EBITDA & EBITDA Margin

(₹ Mn.)

PAT

(₹ Mn.)



Q3 FY26 Earnings & Business Highlights

Robust growth in Advanced Pharmaceutical Intermediates business supported by strong Ramp up in CDMO, 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

Robust EBITDA margins, led to a highest ever PAT for the quarter

Q3 FY26 Financial Performance – P&L Statement

Particulars (₹ Mn)	Q3EY26	Q3FY25	YoY	Q2FY26	QoQ	9MFY26	9MFY25	YoY
Revenue from Operations	3,932	2,750	43.0%	3,062	28.4%	9,066	6,984	29.8%
COGS	1,692	1,478		1,355		4,015	3,897	
Gross Profit	2,240	1,272	76.1%	1,707	31.2%	5,051	3,087	63.6%
<i>Gross Margin</i>	57.0%	46.2%		55.8%		55.7%	44.2%	
Employee benefits expenses	299	217		294		843	604	
Other expenses	435	368		461		1,239	1,012	
Total Expenses	2,425	2,063	17.5%	2,109	15.0%	6,097	5,513	10.6%
EBITDA	1,507	687	119.4%	953	58.1%	2,969	1,471	101.8%
<i>EBITDA Margin</i>	38.3%	25.0%		31.1%		32.7%	21.1%	
Depreciation and amortization	98	63		84		264	193	
PBIT	1,408	623	125.9%	869	62.0%	2,705	1,278	111.7%
Finance costs	9	7		6		21	56	
Other Income	47	17		98		305	112	
PBT	1,447	633	128.4%	962		2,989	1,333	124.2%
Tax Expense	385	179		243		768	356	
PAT	1,062	454	133.7%	719	47.8%	2,221	977	127.3%
<i>PAT Margin</i>	27.0%	16.5%		23.5%		24.5%	14.0%	

Financial Performance over the years – Key Metrics

Revenue from Operations- Growth Trends

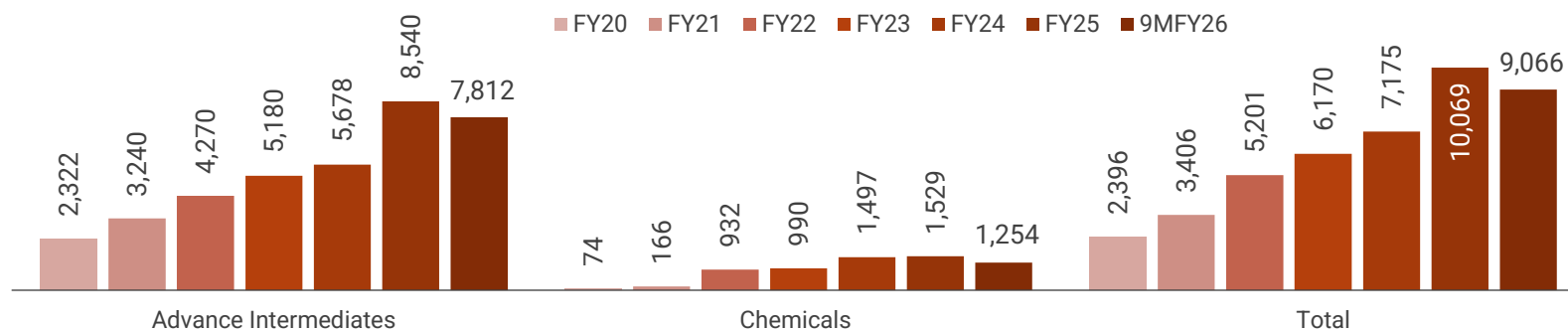
(₹ Mn.)

FY20-25 CAGR:

29.8%

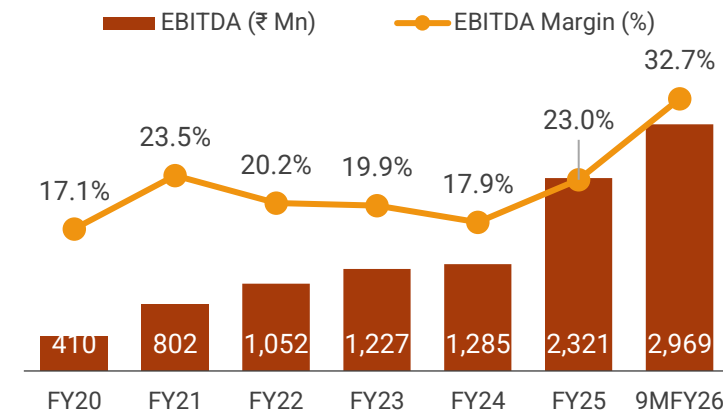
83.2%

33.3%



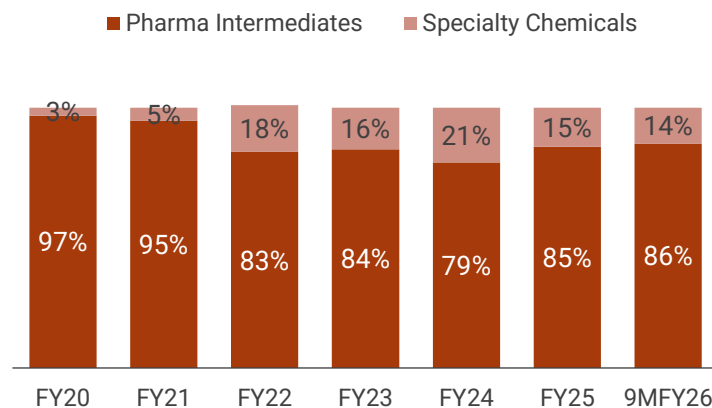
EBITDA and EBITDA Margins

(₹ Mn. & %)



Revenue – by Business Verticals

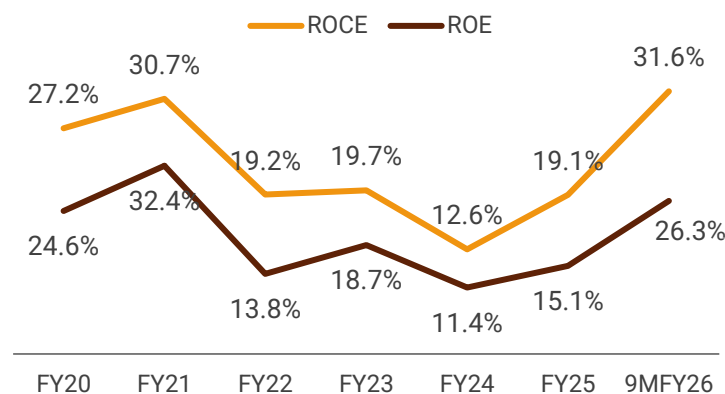
(%)



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

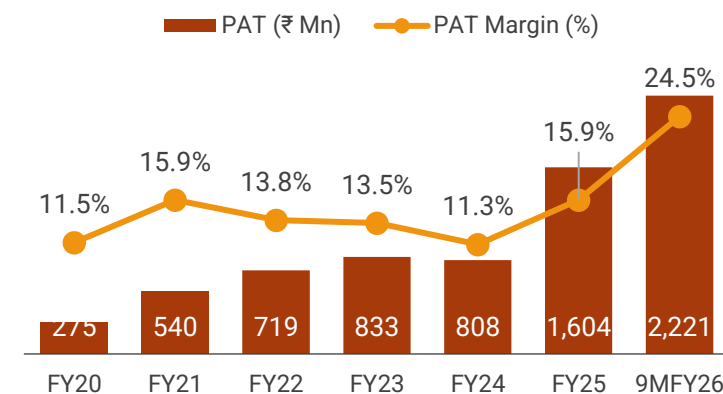
Returns Profile#

(%)



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	9MFY26
Revenue from Operations	3,406	5,201	6,167	7,175	10,069	9,066
Other Income	14	28	43	75	169	305
Total Income	3,420	5,229	6,210	7,250	10,238	9,371
Cost of materials consumed	1,749	2,823	3,459	4,402	5,698	4,113
Changes in inventories of finished goods, traded goods and work-in-progress	48	(95)	(150)	(285)	(176)	(98)
Employee benefits expenses	210	414	488	631	837	843
Finance cost	56	64	24	59	62	21
Depreciation and amortisation expenses	42	101	123	161	266	264
Other expenses	598	1,008	1,144	1,142	1,390	1,239
Total Expense	2,703	4,315	5,088	6,110	8,077	6,382
Profit before tax and exceptional items	717	914	1,122	1,140	2,162	2,989
Exceptional profit / (loss)	-	-	-	(321)	-	-
Tax expense	177	195	289	332	557	768
Profit for the year	540	719	833	487	1,604	2,221

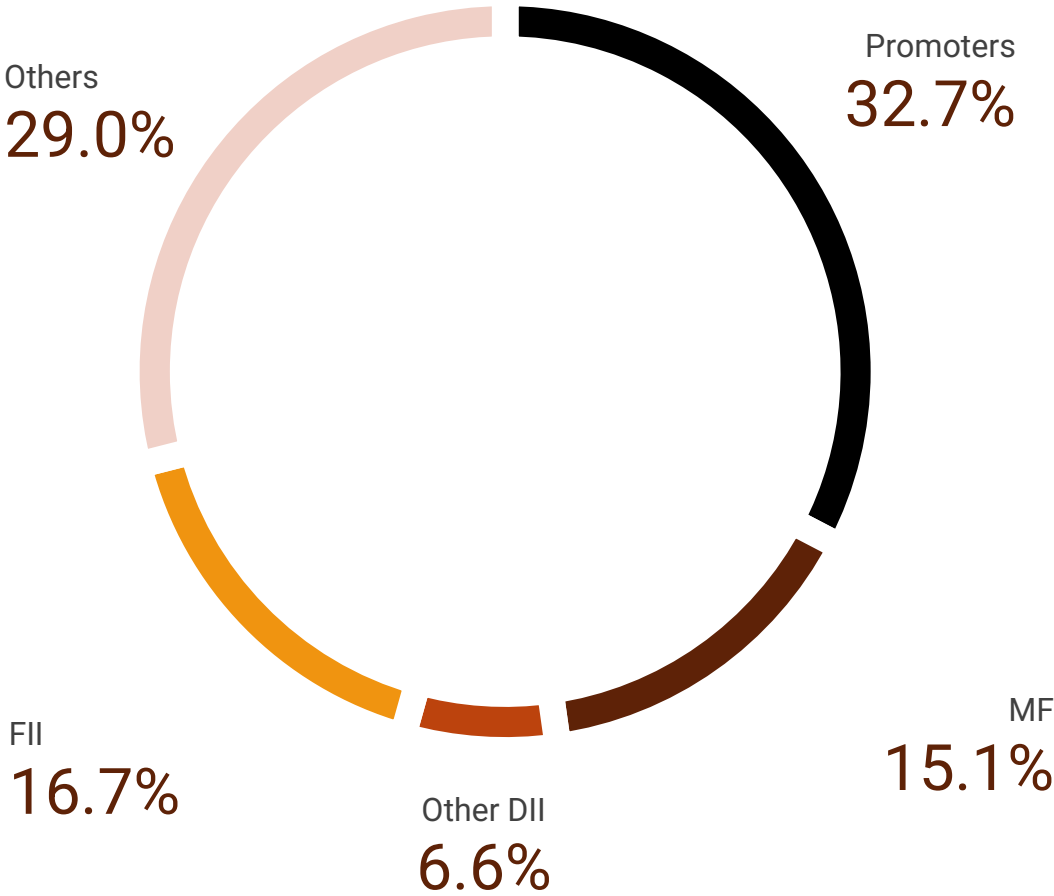
Financial Performance over the years - Balance Sheet

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 31st December 2025



Source: BSE

Share Information as on 31st December 2025

NSE Ticker	ACUTAAS
BSE Ticker	543349
Market Cap (₹ Cr.)	13,958
Shares Outstanding	8,18,71,122
3M ADTV (Shares)	3,50,109
3M ADTV (₹ Cr.)	59.2
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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